

Nevada Tax Commission Meeting

GAMING CONTROL BOARD
1919 College Pkwy, Suite 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

May 6, 2013

Note: Items on this agenda may be taken in a different order than listed.
Items may be combined for consideration by the Tax Commission.
Items may be pulled or removed from the agenda at any time.

9:00 a.m. I. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

II. CONSENT CALENDAR¹:

A. Matters of General Concern:

1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).

1. Mexicanos Bakery Y Tacos Shop (for possible action)
2. Jolly Family LLC (for possible action)
3. Fernley Hay & Grain (for possible action)
4. Maudie Dog & Blue (for possible action)
5. Boca Pets LLC (for possible action)
6. Nugent LLC (for possible action)
7. Media Visions Inc. (for possible action)
8. Williams Ltd (for possible action)
9. Melody Cheung (for possible action)
10. CTOU Inc (for possible action)
11. Tramway Market LLC (for possible action)
12. Liquor Library LLC (for possible action)
13. Wardrobe LLC (for possible action)
14. Alice Hallberg DBA Y-Not Saloon (for possible action)
15. G V E A Inc (for possible action)

¹ The Commission will review all of the following items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

- 2) Standard Direct Sales Organization Agreements (date as indicated):
 1. DaySpring Cards, Inc. (for possible action)
 2. MXI Corp (for possible action)

- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
 - 1) Executive Processing Inc. (for possible action)
 - 2) Ed Roman Enterprises (for possible action)
 - 3) Wholesale Mortgage Services LLC (for possible action)

- C. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
 - 1) Sunset & Vines LLC (for possible action)
 - 2) Citizens Production Inc. (for possible action)

- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Automatic Entrance Systems Inc. (for possible action)
 - 2) Ivy Grill LLC (for possible action)
 - 3) Stratosphere Gaming LLC (for possible action)
 - 4) Create Lake Tenaya LLC dba Create Restaurant (for possible action)
 - 5) FAA Las Vegas H Inc/Honda West (for possible action)
 - 6) Vergiels Enterprises LLC dba The Liquor Outlet (for possible action)
 - 7) Western Money Systems (for possible action)
 - 8) Subcrawlers Inc. (sales/use tax) (for possible action)
 - 9) Subcrawlers Inc. (modified business tax) (for possible action)
 - 10) Harbor Freight Tools USA Inc. (for possible action)

- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax and/or Modified Business Tax):
 - 1) Dr. Miriam and Mr. Sheldon G. Adelson (for possible action)
 - 2) Consumer Safety Technology, LLC (for possible action)
 - 3) Cadent, Inc (for possible action)
 - 4) American Superconductor Corp (for possible action)
 - 5) American Institute of Certified Public Accountants (for possible action)
 - 6) Strategic Systems and Technology Corp (for possible action)
 - 7) Hamilton Safe Company (for possible action)
 - 8) Vital N Green (for possible action)

- F. Approval of Refund Request in Excess of \$250,000:
 - 1) Cox Communication Services (for possible action)
 - 2) Rancho Mesquite Casino & Holiday (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Locally Assessed Properties Section:

- A. **Discussion and Consideration of 2013-2014 Ratio Study and Action as authorized under NRS 361.333. (for possible action)**

- B. **Discussion and Consideration for Approval for the 2014-2015 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365 (for possible action)**
- C. Taxpayer's Appeal of Treasurer's/Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2012-2013 (Nye County):
 - 1) **Sue Armitage (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Turbo International Corporation (for possible action)**
 - 2) **Gilded Lilly (for possible action)**
 - 3) **Furniture Gallery (for possible action)**
- B. Taxpayer's Appeal of Hearing Officer's Decision regarding Responsible Person Determination (Sales and Use Tax and Modified Business Tax):
 - 1) **Hook & Thumb LLC dba Quiznos (for possible action)**
- C. Taxpayer's Appeal of Hearing Officer's Decision Upholding Department's Determination of Live Entertainment Tax Deficiencies
 - 1) **RCI Entertainment (Las Vegas) Inc dba Rick's Cabaret (for possible action)**
- D. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **De Helpers Inc. (for possible action)**
- E. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable. (for possible action) Kathy**

V. COMPLIANCE DIVISION:

- A. Informational Items:
 - 1) Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
 - 2) Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

VI. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

VII. **Next Meeting Date**

VIII. ****Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

IX. **Items for Future Agendas**

X. Adjourn

Any appeal to the Nevada Tax Commission (Commission) concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. *All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the reporter furnished by the Commission.

****This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.**

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing or call 684-2096 prior to the meeting.

Notice of this meeting has been posted at the Department of Taxation 1550 College Parkway; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada.