

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2134
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4401
Las Vegas, Nevada

May 5, 2014

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. Alpine Dental Equipment, Inc. (for possible action)
2. Ariel US LLC (for possible action)
3. Baldev K Kumra (for possible action)
4. Bouquet Inc. (for possible action)
5. Ca'D'oro LV LLC (for possible action)
6. Car Works Inc., The (for possible action)
7. Chuck J Martin/Peggy Y Martin dba Family Funnel Cakes (for possible action)
8. Craig John T dba J&S Digital Satellite (for possible action)
9. El Charro Auto Sales LLC (for possible action)
10. Emeliz Jewelry LLC (for possible action)
11. Emely Beauty Supplies LLC (for possible action)
12. Glenn T Peart dba Capitol Cabinets (for possible action)
13. JJS In The Desert One LLC (for possible action)
14. Jsan Subs Inc. (for possible action)
15. Nevada Dirt Works Inc. (for possible action)
16. Oasis Enterprises Inc. (for possible action)
17. Promo Direct (for possible action)
18. Ring Master Corp (for possible action)
19. Star Costume & Theatrical Supply LLC (for possible action)
20. Suxess 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.

- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) Financial Consulting & Trading International Inc. (for possible action)
 - 2) Las Vegas Realty Services, LLC (for possible action)
 - 3) Schramm Inc. (for possible action)
 - 4) Fitness Anywhere, LLC (for possible action)
- C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
 - 1) Performance Rhino LLC dba Guns and Ammo Garage (for possible action)
 - 2) Quality Wood Products, LTD (for possible action)
 - 3) Advanced Refining Concepts (for possible action)
 - 4) Sugar Factory (for possible action)
 - 5) Harmon (for possible action)
 - 6) William S. Redd (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Target Stores (for possible action)
 - 2) Best Buy Stores, LP (for possible action)
- E. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
 - 1) K Dining Inc. (for possible action)
- F. Review and Consideration of Payment Plans Previously Approved by the Nevada Tax Commission (Sale/Use and/or Modified Business Tax)
 - 1) VS Accessories (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Local Government Finance Section:

- A. Review and Consideration of Approval on the Renewal of the Residential Construction Tax pursuant to NRS 387.332:
 - 1) **Churchill County School District (for possible action)**

Locally Assessed Properties Section:

- B. **Discussion and Consideration of 2014-2015 Ratio Study and Action as authorized under NRS 361.333. (for possible action)**
- C. **Discussion and Consideration for Approval for the 2015-2016 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365 (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Associates of Vietnam Veterans of America, Nevada Association (for possible action)**

- 2) **The Rplefct Foundation (for possible action)**
 - 3) **Truth Ministry (for possible action)**
- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **Reynalda Magallon dba Tiles the Best Deals (for possible action)**
 - 2) **Lighting & Electric Design (for possible action)**
 - 3) **Victory Lap, LLC (for possible action)**
 - 4) **Robert Vitz dba Pahrump Discount Liquor (for possible action)**
 - 5) **Patricia Butler dba Pahrump Discount Liquor (for possible action)**
 - 6) **J&E Walls & Finishes (for possible action)**
 - 7) **Ron Kales Interiors (for possible action)**
 - 8) **Discount Auto Parts Exchange (for possible action)**
 - 9) **Artworks Inc. (for possible action)**
 - 10) **W.E. Cowan & Associates (for possible action)**
- C. Department's Appeal of Hearing Officer's Decision regarding Responsible Person Determination:
- 1) **Matthew Sheets (for possible action)**
- D. Consideration of Adoption of Additions and Amendments to Permanent Regulations:
- 1) **Adding to and amending Chapter 372 of the Administrative Code providing for the application of sales and use taxes when a vehicle dealer uses or loans a motor vehicle purchased for resale; and providing other matters properly relating thereto. LCB File No. R129-13 (for possible action)**
 - 2) **Adding to and amending Chapter 360 of the Administrative Code establishing certain provisions relating to transferable tax credits for film and other productions; and providing other matters properly relating thereto. LCB File No. R134-13 (for possible action)**
- E. Discussion of Future Regulations:
- 1) **Discussion and consideration of Department's request to discontinue printing and mailing tax returns (for possible action)**
- 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.

Please contact Christine Platt, 775-684-2096 for the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meeting located at the Nevada Legislative Building, 401 S. Carson Street, Room 2134, Carson City, NV.

****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. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.