

NEVADA TAX COMMISSION MEETING
AGENDA

August 17, 2020
9:00 a.m.

In compliance with the Governor’s Emergency Directive 006, dated March 22, 2020, this meeting will be conducted by means of electronic communication. The public may view the meeting by live stream on the Nevada Department of Taxation’s YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed> and may submit public comment as set forth below in the Public Comment section.

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.

I. ****Public Comment.** Testimony will be accepted in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656
When prompted to provide a Webinar ID, please enter: 960 7019 1255, then press #
Please call (775) 684-2100 to report technical difficulties.

II. **Meeting Minutes:**
A. **Consideration for Approval of the June 25, 2020 and July 31, 2020 Nevada Tax Commission Meeting Minutes.** (for possible action)

III. **CONSENT CALENDAR¹:**

- A. **Matters of General Concern:**
- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
 - a) AGCLV Inc. (for possible action)
 - b) AS LV Inc. (for possible action)
 - c) Elephant Vapor LLC (for possible action)
 - d) Kori LLC (for possible action)
 - e) MAVR LLC (for possible action)
 - f) PFPCos Noble Pie Parlor (for possible action)
 - g) Red Rock Vapor LLC (for possible action)
 - h) Reliable Technology Administration Group Inc (for possible action)
 - i) Smees Alaskan Fish Bar LLC (for possible action)
 - j) Specialty Modular Inc (for possible action)
 - k) Subway NAS Fallon LLC (for possible action)
 - l) TS3 LLC (for possible action)
 - m) Washoe Camp LLC (for possible action)
 - n) Wus China Kitchen LLC (for possible action)
 - o) WWCD Inc (for possible action)

¹ The Commission will review all of the 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.

p) YH Hiroba Sushi LLC (for possible action)

B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):

- 1) 47 Brand (for possible action)
- 2) Birch Street Systems LLC (for possible action)
- 3) Browning (for possible action)
- 4) Iconic Displays (for possible action)
- 5) Instant Technologies (for possible action)
- 6) Microchip Technology Inc. (for possible action)
- 7) myEcon Inc. (for possible action)
- 8) Nauto Inc. (for possible action)
- 9) Noise Barriers LLC (for possible action)
- 10) Orca Digesters Inc. (for possible action)
- 11) Putzmeister America Inc. (for possible action)
- 12) Republic Doors and Frames LLC (for possible action)
- 13) RHT Inc. (for possible action)
- 14) Roll-A-Shade Inc. (for possible action)
- 15) Seequent Limited (for possible action)
- 16) Shehvo LLC (for possible action)
- 17) SquareTrade Inc. (for possible action)
- 18) Tecovas Inc. (for possible action)
- 19) ThirdLove Inc. (for possible action)
- 20) Vital Proteins LLC (for possible action)
- 21) Wildwood Guitars (for possible action)

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Hyperloop Technologies, Inc. (for possible action)
- 2) LivFree Wellness LLC dba The Dispensary (for possible action)
- 3) Fat Hat, LLC dba 1923 Bourbon Bar (for possible action)
- 4) Pure Distribution (for possible action)

D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000, in response to COVID-19:

- 1) Samba Vegas LLC (for possible action)
- 2) Encore Event Technologies Inc. (for possible action)
- 3) Nevada Property 1 LLC (for possible action)
- 4) Nevada Restaurant Venture 1 LLC (for possible action)
- 5) FAA Las Vegas H Inc. (for possible action)
- 6) French Café LLC (for possible action)
- 7) Nacho Daddy LLC (for possible action)
- 8) Bonanno Restaurant LLC (for possible action)
- 9) Fox Rent A Car Inc. (for possible action)
- 10) Diamond Resorts Centralized Services Company (for possible action)
- 11) Diamond Resorts International Marketing Inc. (for possible action)
- 12) Saks and Company LLC (for possible action)
- 13) RBG LLC (for possible action)
- 14) Host International Inc. (for possible action)
- 15) United Factory Furniture Corp. (For possible action)
- 16) Peterman Lumber Inc. (for possible action)
- 17) Reliable Auto Sales (for possible action)
- 18) Chateau Nightclub LLC (for possible action)
- 19) Bonanno Food Courts II LLC (for possible action)

- 20) Las Vegas Resort Holdings LLC (for possible action)
- 21) Eurostar Inc. (for possible action)
- 22) Clear River LLC (for possible action)
- 23) Nevada AK Inc. (for possible action)
- 24) Gravitas Nevada Ltd. (for possible action)
- 25) Zuma Las Vegas LLC (for possible action)
- 26) Cardenas Markets LLC (for possible action)
- 27) GNLV Corp. (for possible action)
- 28) Café Rio Inc. (for possible action)
- 29) Buenas Noches LLC (for possible action)
- 30) Adidas America Inc. (for possible action)

E. Approval of Refund/Credit Request in Excess of \$250,000:

- 1) Sprint/United Management Co. (for possible action)
- 2) Central Shared Services LLC dba Far West Supply Chain (for possible action)

F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) Leo Schoenfeld (for possible action)
- 2) Denise Graybeal (for possible action)
- 3) Sarkis Airapetian (for possible action)
- 4) Nicole Arany (for possible action)
- 5) Sue Bailey (for possible action)
- 6) Mariantonieta Candelas (for possible action)
- 7) Henry Coll (for possible action)
- 8) Shawn Hosek (for possible action)
- 9) Deborah Lewis (for possible action)
- 10) Donna Locricchio (for possible action)
- 11) Stephen Macres (for possible action)
- 12) Marco Matamoros (for possible action)
- 13) Edward Rizk (for possible action)
- 14) Mark and Carol Sender (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. Consideration for Approval of a Reappointment to the Appraiser Certification Board:

- 1) **Kelson Powell (for possible action)**

B. **Approval of a Revision to the 2021-2022 Assessor's Handbook of Rural Building Costs, Section 1, Page 18, as authorized under NAC 361.128(a). (for possible action)**

C. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and Interest per NRS 361.4835 (Washoe County):

- 1) **Glen David Siwarski (for possible action)**
- 2) **887 Trademark, LLC (for possible action)**

V. **COMPLIANCE DIVISION:**

A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Eddie Hernandez (for possible action)**

- B. Consideration of the Department’s Motion to Dismiss the Taxpayer’s Appeal; and Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Jose Ricardo Tapia aka Jose Richard Tapia (for possible action)**
- C. Taxpayer’s Appeal of Advisory Opinion 20-006 dated March 12, 2020:
 - 1) **Nevada Vaping Association (for possible action)**
- D. Consideration of the Department’s Motion to Dismiss the Taxpayer’s Appeal; and Taxpayer’s Appeal of the Department’s Decision dated December 24, 2019, pursuant to NRS 350.089, approving the Incline Village Improvement District (IVGID)'s installment-purchase agreement for purchase of fifty-eight (58) EZ-Go gas powered golf carts for use at the Mountain Golf Course.
 - 1) **Aaron L. Katz (for possible action)**
- E. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **Miss Rodeo America Inc. (for possible action)**
 - 2) **Foundation for Women’s Leadership & Empowerment (for possible action)**
- VI. **INFORMATIONAL ITEMS:**
 - A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
 - B. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).
- VII. **BRIEFING:**
 - A. Briefing to/from the Commission and the Executive Director. (for discussion only)
- VIII. Next Meeting Date: October 5, 2020
- IX. ****Public Comment.** Testimony will be accepted in writing or by telephone. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656
When prompted to provide a Webinar ID, please enter: 960 7019 1255, then press #
Please call (775) 684-2100 to report technical difficulties.
- X. Items for Future Agendas. (for discussion only)
- XI. Adjourn.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Please call (775) 684-2100 to report technical difficulties.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation at (775) 684-2096 as soon as possible.

Any appeal to the Nevada Tax Commission (the "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 court 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.

Notice of this meeting has been posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>.