

NEVADA TAX COMMISSION MEETING
AGENDA

Nevada Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada 89701

Video Conference

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E. Washington Ave., Room 4412
Las Vegas, Nevada 89101

December 9, 2019
9:00 a.m.

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** – 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.

II. **Meeting Minutes:**

A. **Consideration for Approval of the October 7, 2019 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) Aloha Windmill Inc. (for possible action)
 - b) Ames & McCreary Inc. (for possible action)
 - c) Art in the Desert LLC (for possible action)
 - d) Bronx and Company LLC (for possible action)
 - e) C A Wong LLC (for possible action)
 - f) Comstock Seed LLC (for possible action)
 - g) DW Boomtown Diner LLC (for possible action)
 - h) DW Damonte Ranch Diner LLC (for possible action)
 - i) Fairview Smoke & Liquor LLC (for possible action)
 - j) Freedom Firearms LLC (for possible action)
 - k) Global Promotional Sourcing LLC (for possible action)
 - l) H&Y LLC (for possible action)
 - m) HZ OPS Holdings Inc. (for possible action)
 - n) Hawaiian BBQ Reno NW Inc. (for possible action)
 - o) Home Builders Research Inc. (for possible action)
 - p) K&H Investment LLC (for possible action)
 - q) K&K Station Services LLC (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.

- r) Laxague Feed and Supply LLC (for possible action)
- s) Minearc Systems America LLC (for possible action)
- t) NB Group LLC (for possible action)
- u) Nevada Joe Coffee On Main (for possible action)
- v) Portnoy Gallery LLC (for possible action)
- w) R&M Rubio Inc. (for possible action)
- x) Shagun Kumar (for possible action)
- y) Smarttires of Las Vegas LLC (for possible action)
- z) Sushimoto Inc. (for possible action)
- aa) Tunnel Radio of America Inc. (for possible action)
- bb) VR Venture LLC (for possible action)

B. Standard Direct Sales Organization Agreements:

- 1) Perfectly Posh LLC (for possible action)

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

- 1) Minus Forty Technologies Corp (for possible action)
- 2) Muscle Foods Export LLC (for possible action)
- 3) Penzeys LTD dba Penzeys Spices (for possible action)
- 4) Simple Tire LLC (for possible action)
- 5) Standard Process Inc. (for possible action)
- 6) Stop Aging Now LLC (for possible action)
- 7) TIGI Linea Corporation (for possible action)
- 8) Vibram FiveFingers LLC (for possible action)
- 9) AGILIS Systems LLC (for possible action)
- 10) CaaStle Inc. dba Gwynnie Bee (for possible action)
- 11) Carahsoft Technology Corp. (for possible action)
- 12) IronMag Nutrition LLC dba GNC 1595 (for possible action)
- 13) Industrial Scientific Corporation (for possible action)
- 14) Joint Commission Resources Inc. (for possible action)
- 15) JUUL Labs, Inc. (for possible action)
- 16) Madison Reed, Inc. (for possible action)
- 17) JJT Enterprises, Inc. dba Optimal Outsource (for possible action)

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

- 1) JC Bromac Corp dba Eaglerider (for possible action)
- 2) Universal Printing & Graphics Incorporated (for possible action)
- 3) WFM Southern Nevada Inc. dba Whole Foods Market (for possible action)
- 4) Barbour Well, Inc. (for possible action)

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

- 1) MGM Resorts International (for possible action)
- 2) Sunrise Hospital & Medical Center (for possible action)
- 3) Aria Resort & Casino LLC (for possible action)
- 4) VDARA Condo Hotel LLC (for possible action)

F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)

- 1) JCR Development LLC (for possible action)
- 2) ALTA Gold (for possible action)
- 3) Manhattan Pizza II, LLC (for possible action)

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

A. **LOCAL GOVERNMENT SERVICES:**

- 1) **Consideration of Lander County's Petition for Rehearing/Reconsideration of the Nevada Tax Commission's Findings of Fact, Conclusions of Law and Decision dated April 1, 2019 denying Lander County's request for a waiver to remain on guaranteed status for Supplemental City-County Relief Tax (continued from the May 6, 2019 Nevada Tax Commission Meeting) along with Attorney General Opinion No. 2019-06 dated November 19, 2019. (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) **Adam Schwartz (for possible action)**
- 2) **Robin R. Rood (for possible action)**
- 3) **Oscar Avellaneda (for possible action)**
- 4) **Frank Perez (for possible action)**
- 5) **Michael R. Goodwin (for possible action)**
- 6) **Neal G. Salvino, Jr. (for possible action)**

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

- 1) **Jose A. Villanueva (for possible action)**
- 2) **Michael Swift (for possible action)**
- 3) **Buddy L. Todd (for possible action)**
- 4) **James and Kristy George (for possible action)**
- 5) **Douglas and Cynthia Porter (for possible action)**
- 6) **Richard and Frances Picone (for possible action)**
- 7) **Yukako T. Okabe (for possible action)**
- 8) **Walter and Lavena Reimer (for possible action)**
- 9) **Robert McConnell (for possible action)**
- 10) **Constance C. Ruiz (for possible action)**

C. Department's Motion for the Reconsideration of the Nevada Tax Commission's Decision in favor of LV Park and Sell dated November 25, 2019 which reversed the Administrative Law Judge's Findings of Fact, Conclusions of Law and Final Decision:

- 1) **LV Park and Sell (for possible action)**

D. Consideration for the Approval of the Administrative Law Judge's Recommended Decision Regarding an Appeal of the Department's Denial of Interest on a Refund pursuant to NRS 360.2935 and NRS 372.665:

- 1) **Gate Gourmet, 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 five (5) years due and collection being impossible or impracticable. (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: January 27, 2020

IX. ****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 three (3) minutes.

X. Items for Future Agendas. (for discussion only)

XI. 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 court reporter furnished by the Commission.

Please contact Tina Padovano at (775) 684-2096 to request copies of 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 meetings.

****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, Carson City, Nevada 89706; and sent to each County Public Library for posting. Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 555 E. Washington Street, Las Vegas, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was emailed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.