

NEVADA TAX COMMISSION MEETING
AGENDA

June 25, 2021
9:00 a.m.

This meeting may be viewed by live stream on the Nevada Department of Taxation's YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

Nevada Department of Taxation
1550 E. College Parkway
Carson City, Nevada 89706

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, by telephone or in person. 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
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Please call (775) 684-2100 to report technical difficulties.
- II. **Meeting Minutes:**
- A. Consideration for Approval of the May 3, 2021 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) ABC Automotive Investments Inc. (for possible action)
 - b) Ezmayo LLC (for possible action)
 - c) FKENS LLC (for possible action)
 - d) FT Pub V LLC (for possible action)
 - e) Global Harmony LLC (for possible action)
 - f) Green 320 LLC (for possible action)
 - g) Mena LLC (for possible action)
 - h) Miles Dixon LLC (for possible action)
 - i) Oldenburg Tools LLC (for possible action)
 - j) Snowed Inn 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.

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) Mission Pets Inc. (for possible action)
- 2) Prosegur Security Integration LLC (for possible action)
- 3) Quinn Company (for possible action)
- 4) Running Wild Raw Food (for possible action)
- 5) The Week Publications Inc. (for possible action)
- 6) Trupet LLC (for possible action)
- 7) Universal Dynamics Inc. (for possible action)
- 8) Lifting Gear Hire Corporation (for possible action)
- 9) Lights Online (for possible action)
- 10) Metal-Era LLC (for possible action)
- 11) National Water Services Inc. (for possible action)
- 12) Parks Project LLC (for possible action)
- 13) In Motion Design (for possible action)
- 14) Kiplinger Washington Editors Inc. (for possible action)
- 15) Groupware Technology Inc. (for possible action)
- 16) Guntersville Breathables Inc. (for possible action)
- 17) Confirm Biosciences Inc. (for possible action)
- 18) Design Public Group (for possible action)
- 19) Empire Southwest LLC (for possible action)
- 20) Filters Now LLC (for possible action)
- 21) Fobia DOO (for possible action)
- 22) Girlfriend Collective LLC (for possible action)
- 23) AOB Products Company (for possible action)
- 24) CareOf (for possible action)
- 25) Clayton Kendall (for possible action)

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

- 1) Wellness Orchards of Nevada (for possible action)
- 2) Henderson Organic Remedies LLC (for possible action)
- 3) Las Vegas Arena Owner LLC (for possible action)
- 4) Century Communities of Nevada LLC (for possible action)
- 5) Taylor Metal Inc. (for possible action)
- 6) ZKFusion Inc. (for possible action)
- 7) Sierra Lumber Inc. (for possible action)
- 8) Findlay Automotive of Nevada LLC (for possible action)
- 9) Overstock.com Inc. (for possible action)
- 10) Academy Mortgage Corporation (for possible action)
- 11) BIE Smoothies LLC (for possible action)
- 12) Las Vegas Resort Holdings LLC (for possible action)

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

- 1) Windship Trading LLC (for possible action)
- 2) Sierra Health and Life Insurance Company (for possible action)
- 3) CSAA General Insurance Company (for possible action)
- 4) American Zurich Insurance Company (for possible action)
- 5) OS Operations Abate (for possible action)
- 6) Mirage Resorts LLC (for possible action)
- 7) Zurich American Insurance Company (for possible action)

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

- 1) Buddha Entertainment dba TAO Night Club (for possible action)
- 2) Cox Advanced Systems Nevada LLC (for possible action)
- 3) Your Perfect Auto, LLC (for possible action)
- 4) Nextel Systems Corp. (for possible action)

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

- 1) Mark Baraga (for possible action)
- 2) James and Nicole Bean (for possible action)
- 3) Eduardo Gonzalez (for possible action)
- 4) Michael and Michelle Hanson (for possible action)
- 5) Ken Henderson (for possible action)
- 6) Tommy Kirma (for possible action)
- 7) Robert Legaspi (for possible action)
- 8) Neal Salvino Jr. (for possible action)
- 9) Sonny and Lynda Yi (for possible action)

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

A. Local Government Services:

- 1) **Certification of Ad Valorem Tax Rates for Fiscal Year 2021-2022 pursuant to NRS 361.4547 (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) **Joann Reckling (for possible action)**
- 2) **Allan Silberstang (for possible action)**

B. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:

- 1) **Spring Mountain Driving School LLC (for possible action)**
- 2) **American First Investment Group dba Las Vegas Auto Auction/Super Auto Sales (for possible action)**
- 3) **Eagle Gas (for possible action)**

C. 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 (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: August 16, 2021

IX. ****Public Comment** – Testimony will be accepted in writing, by telephone or in person. 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:

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

XI. Adjourn.

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, email tpadovano@tax.state.nv.us or call (775) 684-2096 prior to the meeting.

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.

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.

****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 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, the Attorney General's Office in Carson City and to the Nevada Legislative Building in Carson City.