

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

October 7, 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 August 12, 2019 and September 9, 2019 Nevada Tax Commission Meeting Minutes. (for possible action)

- III. **CONSENT CALENDAR¹:**
 - A. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):**
 - 1) BSO First LLC (for possible action)
 - 2) Linear Technology LLC (for possible action)
 - 3) Pulte Mortgage LLC (for possible action)
 - 4) Schmueser & Associates LLC (for possible action)
 - 5) Sun Mountain Inc. (for possible action)
 - 6) Syneco Systems Inc. (for possible action)
 - 7) TIBA LLC (for possible action)
 - 8) URBAN-GRO Inc. (for possible action)
 - 9) Nicholas R. Miller (for possible action)
 - 10) Alere Home Monitoring Inc. (for possible action)
 - 11) Wild Goose Canning Technologies Inc. (for possible action)
 - 12) Robert G. Goldstein (for possible action)

 - B. **Consideration for Approval of Payment Plan Request (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):**
 - 1) Elite Auto Dealer Inc. (for possible action)
 - 2) Toy Shack 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.

- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Deep Roots Medical, LLC dba Deep Roots Harvest (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Aurora Diagnostics LLC dba Laboratory Medicine Consultants and Western Pathology (for possible action)
 - 2) Las Vegas Monorail Company (for possible action)
 - 3) Home Depot USA Inc. (for possible action)
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)
 - 1) Sharp Transmissions Inc. (for possible action)
 - 2) RKS Associates, Inc. (for possible action)
 - 3) Radler Inc., dba Fones Gone Wild (for possible action)
 - 4) Heyvun, Inc. dba Stacks and Yolks (for possible action)
 - 5) Vegas Balloon Rides 2015, LLC (for possible action)
- F. Consideration to Appoint Assemblywoman Dina Neal and Shellie Hughes, Chief Deputy Executive Director, as Delegates to Streamlined Sales Tax pursuant to NRS 360B.110(5). (for possible action)

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

- A. **LOCAL GOVERNMENT SERVICES:**
 - 1) **Consideration for Approval of Addendum to Previously Adopted 2020-2021 Bulletin 209, Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**
 - 2) **Determination and Allocation of Certification of Centrally Assessed 2020-2021 Secured and 2019-2020 Unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Adam Schwartz (for possible action)**
 - 2) **Karen Borra (for possible action)**
 - 3) **Donald Kasdon (for possible action)**
 - 4) **Ellen Opipari (for possible action)**
 - 5) **Michael Signorelli (for possible action)**
 - 6) **Gina Siripak (for possible action)**
 - 7) **Steve and Alexandria Raeder (for possible action)**
 - 8) **Daniel and Veronica Topchi (for possible action)**
 - 9) **Angelo A. Sosa (for possible action)**
 - 10) **Serena McEldowney (for possible action)**
- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Sia Amiri (for possible action)**
 - 2) **Arnold L. Hyler (for possible action)**

- C. Continuation from the Nevada Tax Commission meeting held on May 6, 2019. The Taxpayer's Appeal of the Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Bob Kingston Productions, Inc. dba Saddle N Spurs Saloon (for possible action)**

- D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **LV Park and Sell (for possible action)**
 - 2) **Living Ecology, Inc. (for possible action)**
 - 3) **Beanners, LLC dba Viva Mercados Mexican Bar & Grill (for possible action)**
 - 4) **Hwang Corporation Inc. dba Juns Korean Restaurant (for possible action)**
 - 5) **HotSpring Spas LTD. (for possible action)**

- E. Department's Request for the Reconsideration of the Nevada Tax Commission's Order affirming the Administrative Law Judge's Order to Cease Business Operations:
 - 1) **Enterprise Eighty-Eight, Inc. dba BoHo Furniture Gallery (for possible action)**

- F. Consideration for Adoption of Permanent Regulation LCB File No. R002-17:
 - 1) **Adoption of a Regulation relating to taxation; revising provisions governing the application of sales and use taxes to charges for postage or the transportation or shipping of tangible personal property in connection with a sale of that property; and providing other matters relating thereto. (for possible action)**

- G. **Consideration as to whether to Appeal the Decision Issued by First Judicial District Court in Case No. 18OC002381B, Granting the Petition for Judicial Review filed by Angelica Textile Services, Inc. (reversing the Decision of the Nevada Tax Commission dated August 30, 2018 which affirmed the Findings of Fact, Conclusions of Law and Decision of the Administrative Law Judge dated May 16, 2018). (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)
 - B. Presentation on Net Proceeds of Minerals. (for discussion only)

- VIII. Next Meeting Date: December 2, 2019

- 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.