

NEVADA TAX COMMISSION MEETING
AGENDA

January 24, 2022
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
When prompted, please enter Webinar ID: **828 8793 0365#**
Please call in between 8:15 a.m. and 8:45 a.m.
Please call (775) 684-2100 to report technical difficulties.
- II. **Meeting Minutes:**
- A. **Consideration for Approval of the December 6, 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) Manantial De Salud LLC (for possible action)
 - b) Kalyans Inc. (for possible action)
 - c) Ryndon Gas & Food LLC (for possible action)
 - d) YNC Food Inc. (for possible action)
 - e) The Hubb Bar and Grill LLC (for possible action)
 - f) JM Henderson LLC (for possible action)
 - g) Fries N Pies LLC (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
- 1) A-Aerial Service Company Inc. (for possible action)
 - 2) Annex Products PTY Ltd. (for possible action)
 - 3) Asembia Specialty Pharmacy Summit (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.

- 4) Beauty Pie USA Inc. (for possible action)
 - 5) Chauvet & Sons LLC (for possible action)
 - 6) Crafters Companion Limited (for possible action)
 - 7) Decked LLC (for possible action)
 - 8) Fashion Nova Inc. (for possible action)
 - 9) Fezzari (for possible action)
 - 10) GLD LLC (for possible action)
 - 11) Hilmar Cheese Company Inc. (for possible action)
 - 12) Independent Purchasing Cooperative Inc. (for possible action)
 - 13) Media Resources USA Inc. (for possible action)
 - 14) Polytron Inc. (for possible action)
 - 15) RM Stoof & Associates Inc. (for possible action)
 - 16) RX Green Technologies LLC (for possible action)
 - 17) Safariland (for possible action)
 - 18) SCM Group North America, Inc. (for possible action)
 - 19) Sensera System Inc. (for possible action)
 - 20) Sentai Filmworks LLC (for possible action)
 - 21) Shift Operations LLC (for possible action)
 - 22) Sneak Energy Limited (for possible action)
 - 23) Spy Briefing LLC (for possible action)
 - 24) TALAS (for possible action)
 - 25) Tam Jewelry LLC (for possible action)
 - 26) Tennis Express LP (for possible action)
 - 27) Texas Precious Metals LLC (for possible action)
 - 28) Weaver Leather LLC (for possible action)
 - 29) Westgate Flamingo Bay Las Vegas Owners Association (for possible action)
 - 30) Zala Group PTY Ltd. (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Reno Rock Transport LLC (for possible action)
 - 2) Sundt Construction Inc. (for possible action)
 - 3) Bally Gaming Inc. (for possible action)
 - 4) Holiday Promotions Inc. (for possible action)
 - 5) Zepeda-Fields Enterprises Inc. (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 Waiver of Penalty and/or Interest pursuant to NRS 360.419:
- 1) GMTCare LLC (for possible action)
 - 2) Minden Fashion Show Jewelers Inc. (for possible action)
 - 3) National Infinity Retail, LLC (for possible action)
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations
- 1) Zion Gardens, LLC (for possible action)
 - 2) Nevada Wellness Center (for possible action)
 - 3) Spring Mountain Driving School (for possible action)
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Armen Torosyan (for possible action)

IV. **COMPLIANCE DIVISION:**

- A. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) **Zurich American Insurance Company (for possible action)**
- B. 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) **Equinox Reiki and Tarot (for possible action)**
 - 2) **National Center for American Indian Enterprise Development (for possible action)**
 - 3) **Nevada Health and Bioscience Asset Corporation (for possible action)**
- C. Consideration of Adoption of Hearing Officer's Proposed Decision on Remand from First Judicial District Court and Taxpayer's Objection to that Proposed Decision.
 - 1) **Airlift Helicopters, Inc. and ALP, Inc. (for possible action)**
- D. Consideration for Approval of proposed Findings of Fact and Conclusions of Law, pursuant to the First Judicial District Court's Order for Remand dated November 16, 2021, pursuant to NRS 233B.125 and NRS 233B.130:
 - 1) **Orthopaedic Summit Association, Inc. (for possible action)**
- E. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Amigo Brands LLC (for possible action)**

V. **REGULATION(S):**

- A. **Consideration for the Adoption of Permanent Regulation LCB File No. R130-21: A Regulation relating to taxation; establishing provisions for the administration, calculation and payment of the tax imposed on the Nevada gross revenue of certain entities engaged in the business of extracting gold or silver, or both, in this State; and providing other matters properly relating thereto. (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: March 7, 2022

- 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.

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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 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, 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 for posting to the State Library in Carson City, to the Attorney General's Office in Carson City, and to the Nevada Legislative Building in Carson City.