

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

GAMING CONTROL BOARD  
1919 College Pkwy, Suite 100  
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD  
Grant Sawyer State Office Building  
555 E Washington Avenue, Room 2450  
Las Vegas, Nevada

Call In Number: (877) 873-8017  
Access Code: 6605169

January 23, 2017  
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 five (5) minutes.
- II. Consideration for Approval of the December 5, 2016 Nevada Tax Commission Meeting Minutes. (for possible action)
- III. CONSENT CALENDAR<sup>1</sup>:
  - A. Matters of General Concern:
    - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
      - a) Bulls Eye Technical Service Inc (for possible action)
      - b) Rafie H Gourial (for possible action)
      - c) Sahara Auto Sales Inc (for possible action)
      - d) Snvscooters LLC (for possible action)
      - e) Style China Inc (for possible action)
      - f) Be Stone Inc (for possible action)
      - g) Epmnlv Inc (for possible action)
      - h) Tim H Stevenson (for possible action)
      - i) Conrad and Sons Ltd (for possible action)
      - j) Mill Creek Io LLC (for possible action)
      - k) Abby Jos Cafe Girasole (for possible action)
      - l) Bangkok Cuisine LLC (for possible action)
      - m) Death & Taxes LLC (for possible action)
      - n) Diamond Auto Body Inc (for possible action)
      - o) C & W Lock Glass & Safe Inc (for possible action)
      - p) Spooks Galore LLC (for possible action)
      - q) Jessi Incorporated (for possible action)

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<sup>1</sup> 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/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
  - 1) Synergy Laboratories, Inc. (for possible action)
  - 2) Deli Planet Inc. (for possible action)
  - 3) Riordan Enterprises, Inc. (for possible action)
  - 4) Macy's West Stores, Inc. (for possible action)
  - 5) URS Federal Services Inc. (for possible action)
  - 6) Don Alejandro's Texan Grill (for possible action)
  - 7) Premium Waters, Inc. (for possible action)
  
- C. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
  - 1) Automobile Protection Corp (for possible action)
  - 2) BAE Systems Applied Intelligence US Corp (for possible action)
  - 3) Integrated Media Technologies, Inc. (for possible action)
  - 4) Seeking Health, LLC (for possible action)
  - 5) Silver Williams & Ford (for possible action)
  - 6) SureID, Inc. (for possible action)
  - 7) Terso Solutions (for possible action)
  - 8) Artemis Internet Consultants, LLC (for possible action)
  - 9) England Logistics, Inc. (for possible action)
  - 10) Iwerks Entertainment (for possible action)
  - 11) Maxwell Fabrics, Inc. (for possible action)
  - 12) Rockwood Lithium, Inc. (for possible action)
  - 13) Ross Video, Inc. (for possible action)
  - 14) Ross Video, Limited (for possible action)
  
- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)
  - 1) E+J Mini Mart (for possible action)
  - 2) SRB Store LLC dba JB Liquor and Smoke (for possible action)
  
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
  - 1) Xtreme Green Electric Vehicles, Inc. (for possible action)

IV. COMPLIANCE DIVISION:

- A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Fred Slark (for possible action)**
  - 2) **Irene Durante (for possible action)**
  - 3) **Salvatore LaDuca (for possible action)**
  - 4) **Henry and Margaret Lujan (for possible action)**
  - 5) **Himadri Patel (for possible action)**
  - 6) **James and Deborah Bennett (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) **Travelers Education Group (for possible action)**

- C. Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:
  - 1) **Gabriel Maalouf (for possible action)**
  
- VI. COMPLIANCE DIVISION:
  - A. Informational Items:
    - 1) Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
    - 2) Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).
  
- VII. Consideration for Approval of Adoption of Permanent Regulations:
  - A. **Adoption of proposed Revised Regulation relating to adopting provisions governing the effective date of changes in the sales and use tax rate imposed in the jurisdiction of a local government; revising provisions governing the exemption from the sales and use tax for food for human consumption; and providing other matters properly relating thereto. LCB File No. R020-16 (for possible action)**
  
- VIII. BRIEFING:
  - A. Briefing to/from the Commission and the Executive Director.
    - 1) Presentation regarding implementation of Question 2 - Retail Marijuana.
  
- IX. Next Meeting Date: March 6, 2017
  
- X. **\*\*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 five (5) minutes.**
  
- XI. Items for Future Agendas.
  
- XII. 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 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; 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; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno. Notice of this meeting was also posted on the internet through the Department of Taxation's website at [www.tax.nv.gov](http://www.tax.nv.gov). Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.