

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

January 27, 2020
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 December 9, 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) Babbo Enterprises LLC (for possible action)
 - b) Bam Hop LLC (for possible action)
 - c) D&J Fast Food LLC (for possible action)
 - d) Elite at Wildhorse Golf Club LLC (for possible action)
 - e) Molon Labe LLC (for possible action)
 - f) Patricia M. Warnstedt (for possible action)
 - g) PJ Las Vegas LLC (for possible action)
 - h) Vegas Singhs Inc. (for possible action)
- 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) CenterPoint Marketing, Inc. (for possible action)
 - 2) CHP Sparks NV Tenant Corp. dba MorningStar of Sparks (for possible action)
 - 3) Hi-Def Audio LLC (for possible action)
 - 4) Hygiena, LLC (for possible action)
 - 5) Neenah Foundry Company (for possible action)
 - 6) Parcel Pending, Inc. (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.

- 7) Pelican Finance, LLC (for possible action)
- 8) PopSockets, LLC (for possible action)
- 9) Digital Grapes, LLC dba ReminderMedia (for possible action)

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

- 1) Rich Linn Inc. dba Mark Rich's N.Y. Pizza & Pasta II (for possible action)
- 2) Martin Harris Construction LLC (for possible action)
- 3) Tryke Companies SO NV, LLC (for possible action)
- 4) Jewelry & Minerals of Las Vegas (for possible action)

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

- 1) Frontier Technology LLC dba MicroAge (for possible action)
- 2) Target Corporation (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) Syus L.L.C. dba Grape Vine Wine Bar & Grill (for possible action)

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

A. Local Government Services:

- 1) Consideration for Approval of a Reappointment to the Appraiser Certification Board:
 - a) **Shannon Silva (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) **Kurtis W. Johnson (for possible action)**
- 2) **William W. Naylor (for possible action)**

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

- 1) **Robert and Melissa Kingston (for possible action)**
- 2) **Shad Williams (for possible action)**

C. Department's Motion to Dismiss the Taxpayer's Appeal of the Administrative Law Judge's Findings of Fact, Conclusions of Law and Final Decision:

- 1) **Red Rock Tents & Events (for possible action)**

D. Department's Motion to Dismiss the Taxpayer's Appeal of Advisory Opinion No. 16-041:

- 1) **Ahern Rentals, Inc. (for possible action)**

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

- 1) **Arnold I. Creinin (for possible action)**
- 2) **Gamblers Trading Company (for possible action)**
- 3) **CVSM LLC dba Centerfolds Cabaret (for possible action)**

- F. 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) **Expertise Inc. (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 9, 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.