

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

October 5, 2020  
9:00 a.m.

In compliance with the Governor’s Emergency Directive 006, dated March 22, 2020, this meeting will be conducted by means of electronic communication. The public may view the meeting by live stream on the Nevada Department of Taxation’s YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed> and may submit public comment as set forth below in the Public Comment section.

**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 or by telephone. 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](mailto: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 to provide a Meeting ID, please enter: 963 6813 3045#

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 August 17, 2020 and August 27, 2020 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) 4 Vento LLC (for possible action)
- b) Blue Dog RV of Nevada Inc. (for possible action)
- c) Boulder & Lee Inc. (for possible action)
- d) BTO Investments (for possible action)
- e) Eastern Sunridge Heights Inc. (for possible action)
- f) Eat Here LV LLC (for possible action)
- g) Horizon Ridge and Lee Inc. (for possible action)
- h) McClintick Farms Inc. (for possible action)
- i) Merlynda & Pedro Francisco (for possible action)
- j) MTO Summerlin LLC (for possible action)
- k) Northern Nevada Rebar Inc. (for possible action)
- l) Scott Q Hai & Zijing Tan (for possible action)
- m) Smith 3E LLC (for possible action)
- n) SPG Custom Picture Framing LLC (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.

- o) Sunset & Green Valley Inc. (for possible action)
  - p) Totos Inc. (for possible action)
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Eithan LLC (for possible action)
  - 2) IKEA US West Inc. (for possible action)
  - 3) Sierra Repair Inc. (for possible action)
  - 4) Tufesa USA LLC (for possible action)
  - 5) Eldercare Services LV LLC (for possible action)
  - 6) Morphe LLC (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000, in response to COVID-19:
- 1) Adidas America Inc. (for possible action)
  - 2) Nevada AK Inc. (for possible action)
  - 3) International Game Technology (for possible action)
  - 4) Hat World Inc. (for possible action)
  - 5) Apple Nevada LLC (for possible action)
  - 6) SF Paris LLC (for possible action)
  - 7) IMCMV LV LLC (for possible action)
  - 8) Nevada Organic Remedies LLC (for possible action)
  - 9) CR&S Carson City LLC (for possible action)
  - 10) Topgolf Payroll Services LLC (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Corona Steel Inc. (for possible action)
  - 2) Siemens Medical Solutions USA Inc. (for possible action)
  - 3) Sunrise Mountain View Medical Center (for possible action)
  - 4) Nextel Systems Corp. (for possible action)
  - 5) Saint Mary's Regional Medical Center (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) Bayshore Home Sales Incorporated (for possible action)
  - 2) AAA Mobile Auto Techs (for possible action)
  - 3) Kaiser Garage Doors & Gates (for possible action)
  - 4) Expertise Cosmetology Institute (for possible action)
  - 5) Gamblers Trading Company (for possible action)
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Lori Baxter (for possible action)
  - 2) Hector Camacho (for possible action)
  - 3) Sharon Watson (for possible action)
  - 4) Thomas Natali (for possible action)
  - 5) Thamer Jarjees (for possible action)
  - 6) Alan Lujan (for possible action)
  - 7) Sandra Bate (for possible action)
  - 8) Tesfaye Armide and Frezewd Asfaw (for possible action)
  - 9) Larry and Theresa Cantwell (for possible action)
  - 10) Kiro Micev and Inga Budaeva (for possible action)
  - 11) Marie Levy (for possible action)

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

- A. Consideration of Addendum to previously adopted 2021-2022 Bulletin 210- Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)
- B. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and Interest per NRS 361.4835 (Clark County):
  - 1) **Globe Salon LLC (for possible action)**
- C. Determination and Allocation of Certification of Centrally Assessed 2021-2022 Secured and 2020-2021 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 Denial of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Eddie Hernandez (for possible action)**
- B. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
  - 1) **L Makeup Agency and Institute (for possible action)**
  - 2) **RSVP Elite LLC (for possible action)**
  - 3) **The Country Store (for possible action)**
- C. Taxpayer's Request for Closed Hearing pursuant to NRS 360.247; and Department's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
  - 1) **Utah Pacific Bridge & Steel, Ltd. (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: December 7, 2020

- IX. **\*\*Public Comment.** Testimony will be accepted in writing or by telephone. 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](mailto: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.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Please call (775) 684-2100 to report technical difficulties.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation at (775) 684-2096 as soon as possible.

Any appeal to the Nevada Tax Commission (the "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 on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>.