

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2135
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

August 20, 2012

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.

9:00 a.m. 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. CONSENT CALENDAR¹:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
 1. 3As BODY AUTO PARTS INC (for possible action)
 2. AHAD Z BSHAARAT (for possible action)
 3. CHEN AND CAO LLC (for possible action)
 4. CITY EXPRESS #4 LLC (for possible action)
 5. COAST TO COAST DISTRIBUTION LLC (for possible action)
 6. DESERT LOCK AND KEY LLC (for possible action)
 7. EXOTICA INC (for possible action)
 8. E Y T ENTERPRISE LLC (for possible action)
 9. FLAME UPS LLC (for possible action)
 10. HAMBURGER HUT N MARKET INC (for possible action)
 11. JJX LLC (for possible action)
 12. LOUIES CHINA BISTRO LLC (for possible action)
 13. MARTY'S APPLIANCE (for possible action)
 14. M & M SUBS (for possible action)
 15. NINUSH LLC (for possible action)
 16. PJVET LLC (for possible action)
 17. PREMIER AUTO WASH INC (for possible action)
 18. PREMIER CAR WASH INC (for possible action)

¹ The Commission will review all of the following 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.

19. RAMPUPS LLC (for possible action)
 20. S&S MOTORS (for possible action)
 21. SAHARA MOTORS ELY LLC (for possible action)
 22. SAHARA MOTORS UNLIMITED LLC (for possible action)
 23. SD CORPORATION (for possible action)
 24. SEVEN SEAS RESTAURANT GROUP INC (for possible action)
 25. SHIV-MAHIMA CORPORATION (for possible action)
 26. SIXTEEN O EIGHT COMPANY INC (for possible action)
 27. SIXTEEN O NINE INC (for possible action)
 28. SIXTEEN TEN COMPANY INC (for possible action)
 29. SKY ORANGE STUDIO (for possible action)
 30. SOZI INC (for possible action)
 31. SPORTS PUB HOLDING CO INC (for possible action)
 32. STEEL STRUCTURES INC (for possible action)
 33. TACOS MEXICO 1800 (for possible action)
 34. TAIWAN KITCHEN LLC (for possible action)
 35. TGRH INC (for possible action)
 36. THE CUSTOM SHOP, INC (for possible action)
 37. VARELA BRETON CORPORATION (for possible action)
 38. VCA LAS VEGAS LLC (for possible action)
 39. VISTA LANDSCAPE CENTERS INC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. Lifemax, Inc. (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Valley West Corporation (for possible action)
 - 2) Resource Lenders (for possible action)
 - 3) IFreedom Direct (for possible action)
 - 4) Lazarou Enterprises dba Mastroianni Fashions (for possible action)
 - 5) Surface Systems Inc. (for possible action)
 - 6) Quality One Mortgage (for possible action)
 - 7) Magic Transportation Inc. (Short Term Leasing) (for possible action)
 - 8) Amonix, Inc. (for possible action)
- C. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) McConnell Tools (for possible action)
 - 2) Fame Operating Co Inc dba Ellis Island Casino (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Mission of Nevada Inc. (modified business tax) (for possible action)
 - 2) SB Maryland LLC dba Smashburger; SB Ft. Apache LLC dba Smashburger; SB Centennial Center LLC dba Smashburger; SB Summerhill LLC dba Smashburger (sales/use tax and modified business tax) (for possible action)
 - 3) Southwest Airlines Co. (modified business tax) (for possible action)
 - 4) Grand Sierra Resort & Casino – Reno (sales/use tax) (for possible action)
 - 5) Cortez Gold Mines (sales/use tax) (for possible action)
 - 6) Barrick Goldstrike Mines (modified business tax and sales/use tax) (for possible action)

7) Medco Health Solutions of Las Vegas (Medco) (modified business tax) (for possible action)

E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Pratt & Whitney Canada Leasing, Limited Partnership (for possible action)
- 2) Carol's Daughter Online, LLC (for possible action)
- 3) Vertos Medical, Inc. (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Consideration of Petition for Leave to Intervene in the Matter of State Treasurer's Advisory Opinion Appeal:

- 1) Federal Housing Finance Agency ("FHFA") (for possible action)
- 2) Federal National Mortgage Association ("Fannie Mae") (for possible action)
- 3) Federal Home Loan Mortgage Corporation ("Freddie Mac") (for possible action)

B. State Treasurer's Appeal of Department's denial for amendment to the 2008 Advisory Opinion regarding the exemption status of the Federal National Mortgage Association (Fannie Mae) and Federal Home Loan Mortgage Corporation (Freddie Mac) (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) **Accu Wood Incorporated** (modified business tax) (for possible action)
- 2) **Business Equipment & Supply Co Inc.** (sales tax) (for possible action)
- 3) **Tangerine Express Inc.** (sales tax) (for possible action)
- 4) **LT Evention Inc.** (sales tax) (for possible action)

B. Review and Confirmation of compliance with conditions imposed upon taxpayer by the Tax Commission to stay order of revocation (sales tax):

- 1) **Kettenring LLC dba Sinbad's Hot Dogs** (for possible action)

C. Exber, Inc.'s request for clarification of Commission's Decision regarding Comp Food/Employee Meals (for possible action).

D. Consideration of Petition for Leave to Intervene in the Matter of Station Casino (Use Tax Refund Requests/Sales Tax Deficiencies on Complimentary Meals):

- 1) **City of Henderson (for possible action)**

V. 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).

VI. BRIEFING:

A. Briefing to/from the Commission and the Executive Director.

- 1) Summary of Mining Audits Results presented to the Mining Oversight and Accountability Commission

VII. **Next Meeting Date**

VIII. ****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.

IX. **Items for Future Agendas**

X. 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.

****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 mailed to each County Public Library for posting.

Notice of this meeting was EMAILED 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, Department of Taxation, and FAXED to the State Library, Carson City, Nevada.