

Nevada Tax Commission Meeting

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

December 9, 2013

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. AA Tools (for possible action)
 2. Adams Mobile Tools (for possible action)
 3. Antonio Rodriguez (for possible action)
 4. Aranya & Keerati Ltd (for possible action)
 5. Ayuni LLC (for possible action)
 6. Babystacks Café 2 LLC (for possible action)
 7. Babystacks Café 3 LLC (for possible action)
 8. Babystacks Café 4 LLC (for possible action)
 9. Babystacks Café LLC (for possible action)
 10. Bauers Fashion Eyewear LLC (for possible action)
 11. Buja Corporation DBA Chung Ki Wha (for possible action)
 12. Carissa M Miles (for possible action)
 13. Chi Kwan LLC (for possible action)
 14. Crazy Pita Fashion Show LLC (for possible action)
 15. Crazy Pita Town Square LLC (for possible action)
 16. Crazy Pita Two LLC (for possible action)
 17. Eggaddicts LLC (for possible action)
 18. El Salvador Restaurant (for possible action)
 19. Good Gold Corp (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.

20. Griselda Gutierrez (for possible action)
21. Han Cheng LLC (for possible action)
22. Hong Da Inc (for possible action)
23. Hottie World Inc (for possible action)
24. Irish Rose LLC (for possible action)
25. Josette Delaittre (for possible action)
26. Jwitz Inc (for possible action)
27. Little Dumpling LLC (for possible action)
28. Lmack 2 LLC (for possible action)
29. Luigis Tahoe Pizzeria (for possible action)
30. Mad Man Army Surplus LLC (for possible action)
31. Mayesh Wholesale Florist Inc (for possible action)
32. Mohammad Sami & Shabnam Shahnaz (for possible action)
33. NC Auto Parts LLC (for possible action)
34. Octane Group Inc (for possible action)
35. Overture LLC (for possible action)
36. Pablo Garica dba Taqueria Uruapan (for possible action)
37. Paper and Home LLC (for possible action)
38. Paramount Sandwiches LLC (for possible action)
39. Positive Space Creations LLC (for possible action)
40. R and R Auto Inc (for possible action)
41. Richard Schreder (for possible action)
42. Safdar Inc (for possible action)
43. Sami Mohammad (for possible action)
44. Tacos El Gordo De Tijuana B.C. LLC (for possible action)
45. Tonopah Station House Corp (for possible action)
46. Town Lounge LLC (for possible action)
47. Universal Watch Co. Inc. (for possible action)

B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):

- 1) Western Dairy Specialties LLC (for possible action)
- 2) Sahara RV Center (for possible action)
- 3) Employer's Insurance (for possible action) (insurance premium tax)
- 4) Atronic Casino Technology, Inc. (for possible action)

C. Consideration for Approval of Payment Plan Request: New Payment Plans – Current (Sales/Use and/or Modified Business Tax)

- 1) Game World Associates LLC (for possible action)
- 2) Sugar's (for possible action)

D. Review and Consideration of Payment Plans Previously Approved by the Nevada Tax Commission (Sales/Use and/or Modified Business Tax):

- 1) Anthony's Glass Inc. (for possible action)
- 2) Jennifer Diamond dba Hi Desert Appliance (for possible action)
- 3) Fantastic Puppies LLC dba Puppy Boutique (for possible action)
- 4) Southern Comfort LLC dba 702 Motors (for possible action)
- 5) Toto's Mexican Restaurant (for possible action)

- E. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Advanstaff Inc (for possible action)
 - 2) Elements Exhibits LLC (for possible action)
 - 3) JCK Ventures LLC dba The Heights Saloon (for possible action)
 - 4) Sunstate Companies Inc (for possible action)
 - 5) Vegas Fastener Manufacturing (for possible action)
 - 6) Charter Communications (for possible action)
 - 7) Praxair Healthcare Services Inc (for possible action)

- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax and/or Modified Business Tax):
 - 1) JTL Enterprises Inc. (for possible action)
 - 2) LensProtoGo (for possible action)
 - 3) Vero Water Group LLC (for possible action)

- G. Approval of Proposed Audit Findings regarding substantial compliance under economic development program:
 - 1) QGR LLC (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Consideration of Adoption of Additions and Amendments to Permanent Regulations:
 - 1) **LCB File No. R172-12, repealing the provisions regarding the accelerated depreciation of certain capitalized costs to determine the net proceeds of minerals. (for possible action)**

 - 2) **LCB File No. R075-13, establishing a process for the assignment by a county treasurer of a tax lien against a parcel of real property located in the county; requiring the filing of an affidavit of authorization by the owner of the property as a condition of such an assignment and specifying the contents of the affidavit; requiring the county treasurer to confirm certain information and provide for the denial of the assignment under specified conditions; and establishing additional requirements for a certificate of assignment and the release of a tax lien by an assignee, all pursuant to the requirements of SB 301 (2013). (for possible action)**

- B. Consideration of Adoption of Forms Pursuant to the Requirements of LCB File No. R075-13
 - 1) **Affidavit of Authorization Form (for possible action)**
 - 2) **Affidavit of Bond Compliance (for possible action)**
 - 3) **Affidavit of Bond Compliance Exemption (for possible action)**
 - 4) **Certificate of Assignment (for possible action)**
 - 5) **Release of Lien (for possible action)**

- C. Taxpayer's Appeal of Treasurer's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Years 2011-2012 and 2012-2013 (Storey County) (by telephone conference call):
 - 1) **Christine Fields-Mann (for possible action)**

Centrally Assessed Properties Section:

- D. Correction to Certification of Centrally Assessed Property Valuations:
 - 1) **Sierra Pacific Power Co.-Electric Division (for possible action)**
 - 2) **Sierra Pacific Power Co. – Gas Division (for possible action)**
 - 3) **El Aero Services, Inc. (for possible action)**

- E. Addition to Certification of Centrally Assessed Property Valuations, 2013-14
Unsecured Roll:
 - 1) **Orni 47, LLC, Wild Rose (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) **Food of Love LLC dba Rosemary’s Restaurant (for possible action)**
 - 2) **JCW Mini Mart LLC (for possible action)**
 - 3) **Mirage Tile & Marble Co (for possible action)**

- B. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Friends of Nevada Wilderness (for possible action)**
 - 2) **Blessed Positivity (for possible action)**
 - 3) **Nevada League of Cities & Municipalities (for possible action)**

- C. Taxpayer’s Appeal of Department’s Denial of Penalty and Interest Waiver:
 - 1) **Baxter Chiropractic Office (for possible action)**

- D. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Sales/Use Tax Determination:
 - 1) **The Gun Vault Inc (continued from October 7, 2013 (for possible action)**
 - 2) **INT Sourcing Inc. (for possible action)**

- E. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Responsible Person Determination:
 - 1) **Xavier Reyes (for possible action)**
 - 2) **Paul G.Phillips fdba Frontier Fence (for possible action)**

- F. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Revocation of Sellers Permit:
 - 1) **Monument Entertainment, Inc. (for possible action)**

- G. NTC’s opportunity pursuant to District Court Order dated January 24, 2012 to amend, reverse or affirm the NTC’s Findings of Fact, Conclusions of Law dated October 12, 2007, after remand to hearing officer, who, after review of Taxpayer’s additional evidence affirmed the NTC’s Findings of Fact, Conclusions of Law dated October 12, 2007; affirmed the NTC’s September 6, 2012 Decision denying the Taxpayer’s request to issue subpoenas, conduct additional discovery and depositions; and denied the Taxpayer’s request to convene a hearing.
 - 1) **K-Kel, Inc. dba Spearmint Rhino Gentlemen’s Club; Olympus Garden Inc., dba Olympic Garden; SHAC LLC dba Sapphire; The Power Company, Inc.**

dba Crazy Horse Too Gentlemen's Club; D Westwood Inc dba Treasures; DI Food & Beverage of Las Vegas, LLC dba Scores, Déjà vu Showgirls of Las Vegas, LLC dba Déjà vu; and Little Darlings of Las Vegas, LLC dba Little Darlings (for possible action)

- H. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable. (for possible action)**

- V. ADMINISTRATIVE DIVISION:
 - A. Status and discussion for Mandating Online Filing.

- VI. COMPLIANCE DIVISION:
 - A. Discussion and possible action regarding Technical Bulletin 13-0002 Propane and Technical Bulletin 13-0003 Direct Mail (for possible action)

 - B. 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. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.

- VIII. **Next Meeting Date**

- 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 five (5) minutes.**

- X. **Items for Future Agendas**

- 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 reporter furnished by the Commission.

Please contact Erin Fierro, 775-684-2096 for 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 meeting located at the Gaming Control Board, 1919 College Pkwy, Suite 100, Carson City.

**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.