

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 3137
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4401
Las Vegas, Nevada

January 23, 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. ABX BURGERS LLC (for possible action)
 2. ANN ROAD LLC (for possible action)
 3. ANTHEM LLC (for possible action)
 4. AXLE TRANSMISSION INC (for possible action)
 5. BITE LLC (for possible action)
 6. CACHE OF LAS VEGAS INC (for possible action)
 7. CALLES DE SUENOS INC (for possible action)
 8. COX CREATIONS LLC (for possible action)
 9. DRIVETIME CAR SALES COMPANY LLC (for possible action)
 10. ENCORE LLC/WETZEL PRETZELS (for possible action)
 11. ENVISION LLC/WETZEL PRETZELS (for possible action)
 12. FOUR JACKS HOTEL & CASINO INC (for possible action)
 13. GILES PROPERTIES I LLC (for possible action)
 14. HAYDEN INC (for possible action)
 15. HIRMIS B HARON (for possible action)
 16. HRL GROUP LLC (for possible action)
 17. KAADY CHEMICAL CORP (for possible action)
 18. KENNETH DINGMAN DENTAL CERAMICS (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. KHN FOODS INC (for possible action)
 20. LAKE MEAD C STORE LLC (for possible action)
 21. LAS VEGAS AUTO SPORTS INC (for possible action)
 22. LENORA SIKKENGA (for possible action)
 23. MARIA PUENTES (for possible action)
 24. MARYLAND PARKWAY AT ST. ROSE C STORE (for possible action)
 25. MEADOWS CAP LLC (for possible action)
 26. NUTHIN FANCY LLC (for possible action)
 27. POP STOP LLC (for possible action)
 28. RAINBOWS END INC (for possible action)
 29. RICMARI LLC (for possible action)
 30. RYANS SALOON & BROILER LLC (for possible action)
 31. S CAP LLC (for possible action)
 32. SAND CAP LLC (for possible action)
 33. TEXAS MARKET (for possible action)
 34. YGOA INC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. Love Boutique Inc. (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Workflow Management Inc. et al (for possible action)
 - 2) RCI Entertainment, Inc. dba Rick's Cabaret (for possible action)
 - 3) John Picard (for possible action)
- C. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding Applicability of Property Tax Abatement:
- 1) Wildhorse Enterprise Investments LLC (for possible action) (Clark County, APN 178-23-113-001 to -144 & 178-23-211-001 to -070) (Case No. 11-151)
 - 2) Wildhorse Enterprise Investments LLC (for possible action) (Clark County, APN 178-23-212-004 to -89 & 178-23-213-001 to -004) (Case No. 11-150)
- D. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) Johnny D's Auto Inc. (for possible action)
- E. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Fresh and Easy Neighborhood Market Inc. (for possible action)
 - 2) Fishtail Investments Inc. dba JD Byrider (for possible action)
 - 3) Strip House Las Vegas LLC (for possible action)
 - 4) Lowes HW Inc. (for possible action)
 - 5) JRJ Investments Inc. (for possible action)
- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Screenvision Billboard Network, LLC (for possible action)
 - 2) Screenvision Cinema Network, LLC (for possible action)
 - 3) ECOS IQ Inc (for possible action)

- G. Approval of Refund Request in Excess of \$250,000:
 - 1) Extreme Network Inc. (for possible action)
 - 2) Nevada Power dba NV Energy, on behalf of Nevada Power, Sierra Pacific, and Great Basin Transmission Company dba On-Line Transmission Project for excess payment of FY 2011-2012 unsecured roll property taxes (for possible action)

III. DIVISION OF ASSESSMENT STANDARDS:

- A. **Letter received by the Nevada Taxpayers Association regarding regulation making on Trade Fixtures. (for possible action)**

Locally Assessed Properties Section:

- B. Appeal from Department Advisory Opinion and Determination Whether Certain Property is Qualified System pursuant to NRS 701A.200 as amended by SB 426 (2011):
 - 1) **Advisory Opinion dated May 4, 2011 to CleanPath Renewables Development (for possible action)**

IV. COMPLIANCE DIVISION:

- A. **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)**
- B. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Americans for Prosperity Foundation (for possible action)**
- C. Taxpayer's Appeal of Department's Classification as a Financial Institution Pursuant to NRS 363A.050 (Modified Business Tax):
 - 1) **Financial and Retirement Resources (for possible action)**
- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Associated Printers and Copiers (for possible action)**
- E. Taxpayer's Appeal of Hearing Officer's Decision Upholding Department's Denial of Use Tax Refund Request/Sales Tax Deficiencies on Complimentary Meals and Employee meals:
 - 1) **Boyd Gaming (for possible action) (request closed hearing)**

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).
- 3) Report of Delinquent Accounts for preceding year pursuant to Assembly Bill 504 (2011)

VI. BRIEFING:

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

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.