

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

January 28, 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. Amar Kailey (for possible action)
 2. Auto Service By Allan, LLC (for possible action)
 3. Auto Truck & Equipment Sales Inc (for possible action)
 4. Ayla Hunt (for possible action)
 5. BR Reno Star LLC (for possible action)
 6. Carbob Inc. (for possible action)
 7. Cow 2 LLC (for possible action)
 8. Dads Winebar LLC (for possible action)
 9. Discount Cigarettes Etc Inc (for possible action)
 10. Elizabeth Ibarra Salazar & Luis F Salazar (for possible action)
 11. Endless Promotions LLC (for possible action)
 12. G Peg I DBA Carson Valley Inn (for possible action)
 13. G Peg III DBA Carson Valley Market (for possible action)
 14. Golden Market LLC (for possible action)
 15. Grove at South Creek LLC (for possible action)
 16. High Sierra Arches LLC (for possible action)
 17. Justa Nenita (for possible action)
 18. KDR Inc (for possible action)
 19. Kiolink Inc (for possible action)
 20. Leon Garrett Dobbins (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.

21. Masters Way Inc (for possible action)
22. Noble Title Supply NV Inc (for possible action)
23. NV50 Bunny Ranch Saloon (for possible action)
24. P. Lula Adams (for possible action)
25. Paz Levavi (for possible action)
26. S & P Development DBA The Slanted Porch (for possible action)
27. Sabah Shoshani (for possible action)
28. SAO Imports Inc (for possible action)
29. SS Asian LLC (for possible action)
30. SS Chicken LLC (for possible action)
31. SS Cinnamon Bun LLC (for possible action)
32. SS Deli LLC (for possible action)
33. SS Hot Dog LLC (for possible action)
34. SS Smoothie LLC (for possible action)
35. TCL II LLC (for possible action)
36. The Cellular Superstore Inc (for possible action)
37. Undeclared Inc (for possible action)
38. Yusagain LLC (for possible action)
39. Zeep LLC DBA Rapid Refill Ink (for possible action)
40. Zonia E Dubon (for possible action)

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

- 1) MGM Grand Movieworld Inc (for possible action)

C. Consideration for Approval of Payment Plan Request:

New Payment Plans – Current (Sales/Use and/or Modified Business Tax)

- 1) JNJ Inc (for possible action)
- 2) Environmental Ink LLC (for possible action)
- 3) Orange Cat Enterprises LLC dba Avatar Comics and Games (for possible action)
- 4) Buenas Noches LLC (for possible action)
- 5) Chateau Nightclub (for possible action)
- 6) SF Paris LLC (for possible action)
- 7) Dream Car Rentals Inc (for possible action)
- 8) Southwest Bind-N-Stix (for possible action)
- 9) Xtreme Metal Works (for possible action)

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

- 1) Steelhead Productions Inc (for possible action)
- 2) Kalan Enterprises (for possible action)
- 3) Wynn Las Vegas LLC (for possible action)
- 4) JR Metal Express Inc (for possible action)
- 5) Fast Towing Inc (for possible action)
- 6) The Hertz Corporation (short term lessor-county) (for possible action)
- 7) Patriot Environmental Service (for possible action)
- 8) D&D Tire Inc. (for possible action)

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

- 1) Emerald Desert Inc dba Desert West (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Consideration of Taxpayer appeal of August 8, 2012 guidance letter by the Department.

1) **Target Investments LLC (for possible action)**

Centrally Assessed Properties Section:

- A. **Consideration and Approval of revision to the 2012-2013 Net Proceeds of Minerals Tax Reporting Forms (for possible action)**
B. **Consideration and Approval of revisions to the 2013-2014 Centrally Assessed Reporting Forms (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) **Dynasty Ortiz LLC (for possible action)**
- 2) **Thibault Reg (for possible action)**
- 3) **J&N Woodworks Inc (for possible action)**
- 4) **Glacier Las Vegas Inc (for possible action)**
- 5) **System Electric Inc (for possible action)**
- 6) **Landings @ the Henderson Airport (for possible action)**
- 7) **Jamal (for possible action)**
- 8) **JAK Construction Corp (for possible action)**
- 9) **Closet Master LLC (for possible action)**
- 10) **Sin City Auto Body & Paint LLC (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) Biennial Report pursuant to NRS 360.105

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.