

Nevada Tax Commission Meeting

DEPARTMENT OF HEALTH
4150 Technology Way, #303
Carson City, Nevada

VIDEO CONFERENCE

DIVISION OF HEALTH CARE FINANCING AND POLICY (DHCFP)
1210 S. Valley View Ste 104
Las Vegas, Nevada

June 25, 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. Bbash of North Las Vegas LLC (for possible action)
2. Bonsilomo Limited Partnership (for possible action)
3. Consumers Fleet & Sales (for possible action)
4. DJC Subways LLC (for possible action)
5. Emerald Garden II LLC (for possible action)
6. GMD Foods LLC (for possible action)
7. Great Basin Brewing Co (for possible action)
8. Harry W Sullard (for possible action)
9. I Love Sushi Inc V (for possible action)
10. John G Salacan/Asya Ivanova (for possible action)
11. JSL Investment Inc (for possible action)
12. Kairunboulevard Inc (for possible action)
13. Las Vegas Auto Body Paint and Supply LLC (for possible action)
14. Las Vegas Watersports Inc (for possible action)
15. Lazy Joes Fish & Chips (for possible action)
16. Little Saigon (for possible action)
17. LM Rain LLC (for possible action)
18. MacShack LLC (for possible action)
19. MacShack Summerlin LLC (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. Market Grille Café LLC (for possible action)
 21. MFE-AM-PM 83194 Inc (for possible action)
 22. Mollys Deer Springs LLC (for possible action)
 23. Mollys Fort Apache LLC (for possible action)
 24. Morning After Inc (for possible action)
 25. Mountain Man Inc (for possible action)
 26. Nationwide Group Services Inc (for possible action)
 27. Quality Tile & Marble Co (for possible action)
 28. Ramce Enterprises (for possible action)
 29. RD Smoke Shop LLC (for possible action)
 30. Rice N Noodle LLC (for possible action)
 31. SDI Henderson No 2 Nevada Limited (for possible action)
 32. Smoke D Inc (for possible action)
 33. Top Dog Designs (for possible action)
 34. Town Creek Firearms (for possible action)
 35. Veritasfaytheeight LLC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. Advocare International LLC (for possible action)
 2. Tealightful Treasures, Inc. (for possible action)
 3. Arbonne International LLC (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) SPRT TRK Inc. dba Green Valley Collision Center (for possible action)
 - 2) Boulevard Bar dba Trader Vics (for possible action)
 - 3) Ross W. Brough and Frances A. Jennings-Brough as it relates to the debt of Piper Plastics, LLC (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Mark Ohriner OD LTD (for possible action)
 - 2) Advanced Automotive (for possible action)
 - 3) Granite Construction Company (for possible action)
 - 4) Role Model LLC dba Cantina Los Tres Hombres (for possible action)
 - 5) Maverik Stores Inc. (for possible action)
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax and/or Modified Business Tax):
- 1) Mark's Plumbing Parts (for possible action)
 - 2) Power Distribution, Inc. (for possible action)
 - 3) Klipsch Group, Inc. (for possible action)
 - 4) Health Grades, Inc. (for possible action)
 - 5) Pella Doors and Windows (for possible action)
 - 6) Nx State Medical Inc (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Local Government Finance Section:

- A. **Certification of Ad Valorem Tax Rates for Fiscal Year 2013-2014 pursuant to NRS 361.4547 (for possible action)**

Locally Assessed Properties Section:

- A. **Discussion and Consideration of 2014-2015 Improvement Factor Study (for possible action)**
- B. Taxpayer's Appeal of Treasurer's/Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Years 2008-2009, 2009-2010, 2010-2011 and 2011-2012 (Washoe County)
- 1) **Abe Pacific Heights Properties LLC (for possible action)**
- C. Taxpayer's Appeal of Treasurer's/Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2011-2012 (Clark County)
- 1) **Stephen Hession (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) **Crown Bar-b-Que Island Designs (for possible action)**
- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **Christopher Tashlin (for possible action)**
- C. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
- 1) **God Behind Bars, Inc. (for possible action)**
- 2) **YNPN of Southern Nevada (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).

- 3) Update on Complimentary meals Settlement Agreement including amendments to Exhibit A.

VI. BRIEFING:

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

- 1) Budget Update
- 2) Legislative Update
- 3) Department Reorganization

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.