

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2134
Carson City, Nevada

VIDEO CONFERENCE

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

March 10, 2014

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. AMJ Enterprises LLC (for possible action)
2. Baljit Kaur dba Supermart (for possible action)
3. Bonannos Food Courts II LLC (for possible action)
4. Buffet At Asia Nellis LLC (for possible action)
5. Eltex Enterprises (for possible action)
6. JDK Select Inc. (for possible action)
7. JR Smoke Shop Inc. (for possible action)
8. Living Interior Inc. (for possible action)
9. Mahmood Azizza (for possible action)
10. Matrix Metal Works Inc. (for possible action)
11. NLC Subway Inc. (for possible action)
12. North Vegas Pizza LLC (for possible action)
13. PHK Enterprises LLC (for possible action)
14. R S Thor Companies LLC (for possible action)
15. SDI Las Vegas NO 17 Nevada LLC (for possible action)
16. Valley Overhead Door Inc. (for possible action)
17. Wenger Entertainment Group 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.

- 2) Standard Direct Sales Organization Agreements (date as indicated):
 - 1. Lilla Rose Inc. (for possible action)
 - 2. Lifevantage Corporation (for possible action)
 - 3. Pure Romance LLC (for possible action)
 - 4. Magnabilities LLC (for possible action)

- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) JWC Environmental LLC (for possible action)
 - 2) JWC Environmental Inc. (for possible action)

- C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
 - 1) Bram Bernstein (for possible action)
 - 1) Big Fellas, Fine Fellas, Best Fellas dba Super Liquor South Strip (for possible action)

- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Cortez Joint Venture (for possible action)
 - 2) J & R Flooring Inc. (for possible action)
 - 3) Bally Technology Inc. (for possible action)

- E. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
 - 1) Slice of Vegas Pizza dba Slice of Vegas LLC (for possible action)

- F. Approval of Refund Request in Excess of \$250,000:
 - 1) Sunrise Hospital & Medical Center (for possible action)
 - 2) LM Insurance Corporation (for possible action)
 - 3) Prudential Insurance Company of America (for possible action)
 - 4) Cigna Health and Life Insurance Company (for possible action)
 - 5) SAIC Constructors LLC (for possible action)

- III. ADMINISTRATIVE DIVISION:
 - A. Removal from Supplemental City – County Relief Tax Guaranteed Status pursuant to NRS 377.057(2):
 - 1) **Lander County (for possible action)**
 - 2) **White Pine County (for possible action)**

- IV. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - Locally Assessed Properties Section:
 - A. Taxpayer's Appeal of Treasurer's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Years 2007-2008, 2008-2009, 2009-2010, 2010-2011 and 2011-2012 (Washoe County):
 - 1) **Q&D Construction, Inc. (for possible action)**

- B. Determination of Jurisdiction to hear Taxpayer’s Request to Waive Supplemental Property Tax Bill Assessed Pursuant to NRS 361.769; and Hearing of Taxpayer’s Request to Waive Supplemental Property Tax Bill Assessed Pursuant to NRS 361.769 upon a finding the Tax Commission has jurisdiction to hear the matter (Elko County Assessor):
 - 1) **Frederick and Florence Fehrmann (for possible action)**
- C. **Review and Consideration for Adoption of 2015-2016 Bulletin 204 – Assessment Instruction of Agricultural Land and Open Space Property Procedures (for possible action)**
- D. **Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property (for possible action)**
- E. **Discussion and Consideration of 2015-2016 Improvement Factor Study (for possible action)**
- F. **Review and Consideration for Approval of the Manual of Rural Building Costs for 2015-2016 (for possible action)**
- V. COMPLIANCE DIVISION:
 - A. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Feeding Pets of the Homeless (for possible action)**
 - B. Taxpayer’s Appeal and Department’s Appeal of Hearing Officer’s Decision regarding Modified Business Tax Determination:
 - 1) **Neal Waters Mark Forsstrom Insurance & Financial Services LLC (for possible action)**
 - C. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Pollo Real Inc (for possible action)**
 - D. Consideration of Adoption of Additions and Amendments to Permanent Regulations:
 - 1) **Adding to and amending Chapter 372A of the Administrative Code to revise provisions relating to the sale of medical marijuana; and providing other matters properly relating thereto. LCB File No. R073-13 (for possible action)**
- VI. 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).

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 Christine Platt, 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 Nevada Legislative Building, 401 S. Carson Street, Room 2134, Carson City, NV.

**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. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.