

## **Nevada Tax Commission Meeting**

PUBLIC UTILITIES COMMISSION  
1150 E William Street  
Carson City, Nevada

VIDEO CONFERENCE

PUBLIC UTILITIES COMMISSION  
9075 W Diablo Drive, Suite 250  
Las Vegas, Nevada

March 11, 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 CALENDAR<sup>1</sup>:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
  1. A S Smoke Shop LLC (for possible action)
  2. Ace of Spades Auto Inc (for possible action)
  3. B & G Management Inc dba: Valmy Station (for possible action)
  4. Beryt Promotions LLC (for possible action)
  5. Bestautobuy LLC (for possible action)
  6. Braido's Deli Café (for possible action)
  7. Broadway Equipment Company (for possible action)
  8. Car City LLC (for possible action)
  9. Cigar Cigarette & Gifts LLC (for possible action)
  10. D Bombara Inc (for possible action)
  11. Davaura LLC (for possible action)
  12. DF Two LLC (for possible action)
  13. Egg Works 4 LLC (for possible action)
  14. Eieo Enterprises Inc (for possible action)
  15. Fresh Ideas (for possible action)
  16. Grafix 8 Media Group (for possible action)
  17. Hari Singh (for possible action)
  18. Inno International Inc (for possible action)
  19. Liquor World Mirage LLC (for possible action)

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<sup>1</sup> 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. Mike's Auto Repair & Alignment LLC (for possible action)
  - 21. Northwest Bus Sales Inc (for possible action)
  - 22. Red Hawk Land Company LLC (for possible action)
  - 23. SDI Las Vegas No 16 Nevada LLC (for possible action)
  - 24. Silver Bullet of Nevada LLC (for possible action)
  - 25. SK Smoke Shop (for possible action)
  - 26. SKG Designs LLC (for possible action)
  - 27. Stonehouse Drilling & Construction LLC (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) ThermoSpas, Inc. (for possible action)
  - 2) Luciano's (for possible action)
  - 3) Graymont Western US Inc. (for possible action)
  - 4) Pampas Churrascaria Las Vegas LLC (for possible action)
  - 5) Arrow Electronics Inc. (for possible action)
  - 6) Turnberry West (for possible action)
- C. Consideration for Approval of Payment Plan Request:  
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) Anthony's Glass Inc (for possible action)
  - 2) Edgington Motors Inc. dba Graphics Plus (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) SHFL Entertainment Inc aka Shuffle Master Inc (for possible action)
  - 2) Great Buns Bakery (for possible action)
  - 3) Tom Ford Retail Las Vegas LLC (for possible action)
  - 4) NCI Information Systems Inc. (for possible action)
  - 5) TAS Energy Inc. (for possible action)
  - 6) First Solar Electric LLC (for possible action)
  - 7) Harbor Freight Tools USA Inc. (for possible action)
- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Data Innovations, LLC (for possible action)
  - 2) Data Innovations, Inc. (for possible action)
  - 3) ShevGur LLC (for possible action)
  - 4) Insteel Wire Products Co (for possible action)
  - 5) Cementation USA (for possible action)
  - 6) The Ultimate Software Group, Inc. (for possible action)
- F. Approval of Refund Request in Excess of \$250,000:
- 1) The Pepsi Bottling Group dba Bottling Group (for possible action)
  - 2) Station Casinos (for possible action)
- G. Approval of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding recovery of taxes abated under economic development program:
- 1) Noninvasive Medical Technologies Inc. and Noninvasive Medical Technologies LLC (for possible action)

III. ADMINISTRATIVE DIVISION:

- A. Discussion and Consideration of 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. **Review and Consideration for Adoption of 2014-2015 Bulletin 203 – Assessment Instruction of Agricultural Land and Open Space Property Procedures (for possible action).**
- B. **Review and Consideration for Approval of the Manual of Rural Building Costs for 2014-2015 (for possible action).**
- C. **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).**

V. COMPLIANCE DIVISION:

- A. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **Thin Air Communications (sales/use tax) (for possible action)**
  - 2) **Majestic Auto Inc dba Purrfect Auto Service No 244(sales/use tax and modified business tax) (for possible action)**
  - 3) **HITT Inc dba TCBY (sales/use tax) (for possible action)**
  - 4) **Lunch Lady LLC (sales/use tax) (for possible action)**
  - 5) **Quikfreez LLP dba Dairy Queen (sales/use tax and modified business tax) (for possible action)**
  - 6) **A Woman’s Touch (modified business tax) (for possible action)**
- B. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Responsible Person Determination (Sales and Use Tax):
- 1) **Washoe Flats Inc. (for possible action)**
- C. Taxpayer’s Appeal of Department’s Denial of Interest Waiver:
- 1) **Ten Saints Tavern (for possible action)**
- D. Taxpayer’s Appeal of Hearing Officer’s Decision Upholding Department’s Determination of Live Entertainment Tax Deficiencies
- 1) **RCI Entertainment (Las Vegas) Inc dba Rick’s Cabaret (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.

**\*\*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.