

## **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 9, 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 CALENDAR<sup>1</sup>:

##### A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
  1. A + B USA MAIL CENTER (for possible action)
  2. AFFORDABLE HOME SOLUTIONS LLC (for possible action)
  3. ALOHA SPECIALTIES RESTAURANT INC (for possible action)
  4. AMERICAN WATER TREATMENT (for possible action)
  5. ANTONIO BENITEZ (for possible action)
  6. BOLA II DBA:LA SALSAS CANTINA MEXICAN FARE (for possible action)
  7. BOLA VI LLC DBA:LA SALSAS CANTINA MEXICAN FARE(for possible action)
  8. CASALE-HARRIS CREATIONS LLC (for possible action)
  9. CENTENNIAL PKWY #26497 LLC (for possible action)
  10. CLASSIC WINES INC (for possible action)
  11. DAYTON FAMILY CAR WASH LLC (for possible action)
  12. EAST BONANZA #18966 (for possible action)
  13. EAST OWENS #4773 LLC (for possible action)
  14. FORT APACHE #28777 LLC (for possible action)
  15. GOING GREEN EYES (for possible action)
  16. HEAVENSENT CHRISTIAN BOOKS & GIFTS (for possible action)
  17. HISKETT & SONS LLC (for possible action)
  18. JACK PUTNAM DBA TRUCKEE BASIN AUTO (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.

19. MAKE U SWEAT INC/ THE GREEN DOOR (for possible action)
  20. NORTH NELLIS # 29374 LLC (for possible action)
  21. OIKOS BEAUTY SUPPLY INC (for possible action)
  22. PALM SPRING ART STUDIO INCORPORATED (for possible action)
  23. PETCO ANIMAL SUPPLIES INC (for possible action)
  24. PYB INC (for possible action)
  25. SAN JUDAS GIFTS (for possible action)
  26. SOUTH BUFFALO DR # 21534 LLC (for possible action)
  27. SOUTH RAINBOW #30166 LLC (for possible action)
  28. SPRING MOUNTAIN #5045 LLC (for possible action)
  29. TACOS EL REY (for possible action)
  30. TACOS EL REY DOS (for possible action)
  31. TEN SAINTS TAVERN LLC (for possible action)
  32. TROPICAL RAIN LLC (for possible action)
  33. TYRONE SCOTTS SERENDIPITY (for possible action)
  34. VACHO SHAHEN (for possible action)
  35. W. LAKE MEAD #13835 LLC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. Miche, LLC (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) RCI Entertainment, Inc. dba Rick's Cabaret (for possible action)
  - 2) Tuscany Services LLC dba Kelly Broadband (for possible action)
  - 3) Harley-Davison Financial Services, Inc. (for possible action)
  - 4) John E. Harney IV and Aimee M. Harney (JRSD Corporation dba Tropical Smoothie Café) (for possible action) (stipulation)
- C. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding Applicability of Property Tax Abatement:
- 1) Luis Villegas (Carson City, APN 009-772-04, NTC 11-149) (for possible action)
- D. Consideration for Approval of Payment Plan Request:  
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) Cesar Casillas dba Santa Rosa Taco Shop (for possible action)
  - 2) Trop Aquarium LLC dba Trop Aquarium (for possible action)
  - 3) Fantastic Puppies LLC dba Puppy Boutique (for possible action)
  - 4) Southern Comfort LLC dba 702 Motors (for possible action)
- E. Review and Consideration of Payment Plans Previously Approved by the Nevada Tax Commission (Sales/Use and/or Modified Business Tax):
- 1) Toto's Inc dba Toto's Mexican Restaurant (for possible action)
- F. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Las Rentals LLC (short term lessor)(for possible action)
  - 2) Ecos Consulting Inc. (sales/use tax)(for possible action)
  - 3) Aria Resort & Casino Holdings (sales/use tax)(for possible action)
  - 4) Perini Building Company (modified business tax)(for possible action)
  - 5) Max's Café of Las Vegas LLC dba Ocean One Bar & Grille (sales/use tax)(for possible action)

- 6) T.E.M.D Inc dba Musashi Japanses Steak House (sales/use tax)(for possible action)
- G. Approval of Refund Request in Excess of \$250,000:
  - 1) Prudential Insurance Company of America (Insurance Premium Tax) (for possible action)
  - 2) Sunpower Corporation (Sales/Use Tax and Modified Business Tax abatement and deferral) (for possible action)
  - 3) Fishtail Investments Inc dba JD Byrider (sales/use tax) (for possible action)
  - 4) Sletten Construction of NV Inc. (use tax) (for possible action)
  - 5) Masco Builder Cabinet Group; dba Quality Cabinets of Nevada; dba Root Industries (sales/use tax) (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**
  - 2) **White Pine County**

IV. DIVISION OF ASSESSMENT STANDARDS:

Locally Assessed Properties Section:

- A. 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) **Skin Body Institute (for possible action)**
- B. **Review and Acceptance of final Performance Audit Report pursuant to NAC 360.734, relating to the valuation of land by county assessors; presentation of Economic and Demographic Report. (for possible action)**
- C. **Review and Consideration for Adoption of 2013-2014 Bulletin 202 – 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. **Review and Consideration for Approval of Affidavit of Labor on Patented Mining Claims for the Exemption of Taxes (for possible action)**

V. COMPLIANCE DIVISION:

- A. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Responsible Person Determination (Sales and Use Tax):
  - 1) **R.M. Precision Swiss of Nevada Inc. (for possible action)**

- B. Taxpayer's Appeal of Hearing Officer's Decision regarding Revocation:
  - 1) **Kettenring LLC dba Sinbad's Hot Dogs (for possible action)**
- C. Taxpayer's Appeal of Department's Denial of Interest Waiver:
  - 1) **Travelers RV (sales/use tax) (for possible action)**
- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Daval LLC dba LV Tobacco Company 02 Bar & Spa (for possible action)**
  - 2) **Ed Rudiger/3765 Holdings LLC (for possible action)**
  - 3) **Patrick Brandner T-Fab Inc. (for possible action)**
- E. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
  - 1) **Nevada School Counselor Association (NVSCA) (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.
    - 1) Recent increase in Master Settlement Agreement staffing;
    - 2) Proposed departmental restructure to be presented at Interim Finance Committee;
    - 3) Request for fiscal year 2013
- 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.