

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

May 14, 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 CALENDAR¹:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
 1. 3-D DEVELOPMENT COMPANY (for possible action)
 2. ACCURACY GUN SHOP INC (for possible action)
 3. ARTFULLY ENGINEERED ORIGINALS LLC (for possible action)
 4. BARRERA ENTERPRISES INC (for possible action)
 5. THE BEAD SHACK (for possible action)
 6. BMORRIS INC (for possible action)
 7. CHAPTAV LIMITED (for possible action)
 8. CHEYENNE CHEVRON LLC (for possible action)
 9. CHINA FOODS INC (for possible action)
 10. CHINA JOS IINC (for possible action)
 11. COLE TOOLS INC (for possible action)
 12. DIVINE DESIGNS (for possible action)
 13. EASTERN BELTWAY HB INC (for possible action)
 14. ECLIPSE RUNNING (for possible action)
 15. ED BOZARTH NEVADA #1 CHEVROLET INC (for possible action)
 16. GRAND PAWS LLC (for possible action)
 17. HANDCRAFT FURNITURE INC (for possible action)
 18. INTERSTATE MOBILE FUELING INC (for possible action)
 19. KEYSTONE CUSTOM CONCEPTS INC (for possible action)
 20. KRAFT-SUSSMAN FUNERAL SERVICES 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.

21. LA VECCHIA (for possible action)
 22. LARRY LESTER/HOOF BEAT GATES & CORRALS (for possible action)
 23. L'OCCITANE INC (for possible action)
 24. LOKA N MISHRA (for possible action)
 25. MARY ANN PLAVI (for possible action)
 26. MIGUEL JIMENEZ (for possible action)
 27. MMD BRIDAL LLC (for possible action)
 28. MT ROSE DEVELOPMENT CO (for possible action)
 29. QUICKIE MART INC (for possible action)
 30. RYAN GALLERIES (for possible action)
 31. S&A SOXS (for possible action)
 32. SILVER BELLS (for possible action)
 33. SUEDE STUDIO LLC (for possible action)
 34. SUPER LIQUOR USA (for possible action)
 35. THE SUPREME THINKING (for possible action)
 36. SUSHI CLUB LLC (for possible action)
 37. THAI LOTUS RESTAURANT LLC (for possible action)
 38. THE SHARONI GROUP (for possible action)
 39. TONIC LOUNGE INC (for possible action)
 40. TOO CUTE TOTES (for possible action)
 41. VEGAS ROYAL FLUSH INC (for possible action)
 42. VIKAS BHATIA DBA: MOANA MARKET (for possible action)
 43. Y&T BROS LLC (for possible action)
 44. Y&T WORLD ENTERTAINMENT INC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. My Lazy Daisy LLC (for possible action)
 2. Temptations Parties Inc. (for possible action)
 3. Biltmore Inspirations Company (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Atlantis Casino Resort (for possible action)
 - 2) McLane Suneast, Inc. (for possible action)
 - 3) Mesa Air Group, Inc., et al. (Property Taxes) (for possible action)
 - 4) 155 East Tropicana, LLC. dba Hooters Casino Hotel (for possible action)
- C. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) World of Charms, Inc. dba Sarit Simayof (for possible action)
 - 2) Half Shell 2 LLC (for possible action)
 - 3) Your Best Friend Interiors. (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Scott McManus (Sale/Use Tax) (for possible action)
 - 2) DLF Investments, LLC (Use Tax) (for possible action)
 - 3) Toyota Motor Credit Corporation (Sales/Use Tax) (for possible action)
 - 4) RR Donnelley & Sons ((Sales/Use Tax) (for possible action)
- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Spanx, Inc. (for possible action)
 - 2) Screenvision Direct, Inc. (for possible action)

- 3) Event Audio Visual Group, Inc. (for possible action)
 - 4) Sulzer Chemtech USA, Inc. (for possible action)
 - 5) Hillerich & Bradsby Co. (for possible action)
 - 6) Altium, Inc. (for possible action)
 - 7) Miyachi Unitek Corp, Inc. (for possible action)
- F. Approval of Refund Request in Excess of \$250,000:
- 1) CDA Productions Las Vegas, Inc.
- G. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding Applicability of Property Tax Abatement:
- 1) Pahrump Valley, LLC (Storey County, APN 35-041-64, -65 AND -66) (Case No. 11-153) (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

Locally Assessed Properties Section:

- A. **Discussion and Consideration of 2012-2013 Ratio Study and Action as authorized under NRS 361.333. (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 2007-2008, 2008-2009, 2009-2010, 2010-2011, and 2011-2012 (Clark County)continued from October 3, 2011 hearing :
- 1) **Louise Modarelli (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 Years 2010-2011 and 2011-2012 (Clark County):
- 1) **Doron Kermanian (for possible action)**
- D. 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 (Carson City):
- 1) **Ken Walsh (for possible action)**
- F. Consideration of Re-Appointment to the Appraiser Certification Board:
- 1) **Bruce Bartolowits**
 - 2) **Shannon Silva**
 - 3) **Jan Kelley**

V. COMPLIANCE DIVISION:

- A. Taxpayer's Appeal of Hearing Officer's Decision Upholding Department's Determination of Sales/Use Tax and/or Modified Business Tax Deficiencies
- 1) **Elegant Surfaces, Inc. (for possible action)**
- B. Taxpayer's Appeal of Departments Denial of a Late Filed Petition.:
- 1) **AV Concepts (for possible action)**

- C. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Timberline Architectural (Sale/Use Tax) (for possible action)**
 - D. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Unity Journalists of Color, Inc. (for possible action)**
 - F. Consideration of Petition for Leave to Intervene in the Matter of Exber, Inc. / El Cortez (Use Tax Refund Requests/Sales Tax Deficiencies on Complimentary Meals):
 - 1) **City of Henderson (for possible action)**
 - G. Taxpayer's Appeal of Hearing Officer's Decision Upholding Department's Denial of Use Tax Refund Request/Sales Tax Deficiencies on Complimentary Meals and Employee meals:
 - 1) **Harrah's Entertainment Inc. (for possible action) (Request Closed Hearing)**
- 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) Request 2014/2015 Budget Suggestions
 - 2) Request Bill Draft Suggestions
 - 3) Summary of Internal Audit and IRS Audit
 - 4) Update on Results of Interim Finance Committee Requests
- 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.