

NEVADA TAX COMMISSION MEETING
AGENDA

Silver State Insurance Exchange
2310 S. Carson Street, Ste. A
Carson City, NV 89701

Video Conference

Silver State Insurance Exchange
150 N. Stephanie, Ste. 100
Henderson, NV 89074

January 14, 2019
9:00 a.m.

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.

- 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. Meeting Minutes:
 - A. Consideration for Approval of the December 3, 2018 Nevada Tax Commission Meeting Minutes. (for possible action)

- III. **CONSENT CALENDAR¹:**
 - A. Matters of General Concern:
 - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
 - a) B&D Healthy Homes LLC (for possible action)
 - b) Desert Footwear LLC (for possible action)
 - c) Diversified Capital Inc. (for possible action)
 - d) DQ Grill N Chill of Carson City LLC (for possible action)
 - e) DW Quality Tools LLC (for possible action)
 - f) Echo & Rig Las Vegas 1 LLC (for possible action)
 - g) JMM/RKG Ltd. (for possible action)
 - h) Nevada Steam Inc. (for possible action)
 - i) Oscar L. Carrescia (for possible action)
 - j) Parkway Flamingo LLC (for possible action)
 - k) PBR Rock LLC (for possible action)
 - l) Sharmark-Las Vegas Inc. (for possible action)
 - m) Thiel & Thiel Inc. (for possible action)
 - n) WBF McDonalds Management LLC (for possible action)
 - o) Zhuliang Investment LLC (for possible action)

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

¹ The Commission will review all of the 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) International Systems of America, LLC (ISA Fire & Security) (for possible action)
- 3) MDK Ventures LLC (Medical Department Stores) (for possible action)
- 4) Miller Rentals Inc. (for possible action)
- 5) OCuSOFT Inc. (for possible action)
- 6) Parkway Recovery Care Center LLC (for possible action)
- 7) Quad Graphics Inc. (for possible action)
- 8) Russell Bay Fee Owner LLC (for possible action)
- 9) Silver Ticket Products (for possible action)

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Oscars Auto Sales LLC (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)

- 1) Westgate Las Vegas Resort & Casino dba LVH Las Vegas Hotel & Casino (for possible action)
- 2) Benos Flooring Services (for possible action)
- 3) AG Production Services, Inc. (for possible action)
- 4) AG Light and Sound, Inc. (for possible action)
- 5) Goldland Capital, Inc. dba Lee's Sandwiches (for possible action)
- 6) Executive Housewares (for possible action)

E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (request for refund of Net Proceeds of Minerals Tax)

- 1) University of Nevada, Reno (for possible action)

F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (excise tax)

- 1) Vegas Bros Ltd. dba Boulder City Cigarette Factory (for possible action)
- 2) Vegas Bros Ltd. dba Pahrump Valley Smokes (for possible action)
- 3) Vegas Bros. LTD dba Sin City Cigarette Factory (for possible action)
- 4) Vegas Bros. Ltd. dba Laughlin Cigarette Factory (for possible action)
- 5) RYO Cigarettes of Nevada Inc. dba Double D's Tobacco Emporium (for possible action)
- 6) RYO Cigarettes of Nevada Inc. dba Smokes 4 Less (for possible action)
- 7) SCCF Craig dba Sin City Cigarette Factory 2 (for possible action)
- 8) SCS Nellis LLC dba Sin City Smokes (for possible action)

G. Consideration for the Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of the Department's Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:

- 1) J&R Flooring, Inc. (for possible action)
- 2) NTNDQ dba Dairy Queen 19561 (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. **LOCAL GOVERNMENT SERVICES:**

1) **REGULATION**

- a) **Consideration for Approval of Adoption of Permanent Regulation - LCB File No. R021-17 relating to property taxes; revising the methods for determining the applicability and amount of the partial abatement of property taxes for remainder parcels of property; and providing other matters properly relating thereto. (for possible action)**

- V. **COMPLIANCE DIVISION:**
 - A. Status of Commission's July 9, 2018, Decision and Department's Request for the Commission to affirm Administrative Law Judge's Findings of Fact and Conclusions of Law dated December 27, 2017.
 - 1) **Gato Malo dba Carson City Harley Davidson (for possible action)**
 - B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Jeremy and Heidi Duncan (for possible action)**
 - 2) **Joel and Leah Martin (for possible action)**
 - C. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **National Council of University Research Administrators (for possible action)**
 - 2) **The Casino Chip & Gaming Token Collectors Club (for possible action)**
 - D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Sophia's Sticks, LLC (for possible action)**
 - 2) **Temple Auto Care LLC (for possible action)**
- VI. **INFORMATIONAL ITEMS:**
 - A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
 - B. 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: March 4, 2019
- 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 court reporter furnished by the Commission.

Please contact Tina Padovano at (775) 684-2096 to request copies of 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 meetings.

**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, Carson City, Nevada 89706; and sent to each County Public Library for posting. Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 555 E. Washington Street, Las Vegas, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was emailed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.