

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

Nevada Legislative Building  
401 S. Carson Street, Room 2135  
Carson City, Nevada

*Video Conference*

Legislative Counsel Bureau  
Grant Sawyer State Office Building  
555 E. Washington Ave., Room 4412  
Las Vegas, Nevada

Call In Number: (877) 873-8017  
Access Code: 6605169

October 2, 2017  
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.    Consideration for Approval of the August 14, 2017 Nevada Tax Commission Meeting Minutes. (for possible action)
  
- III.   CONSENT CALENDAR<sup>1</sup>:
  - A. Matters of General Concern:
    - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
      - a) Ninja LLC (for possible action)
      - b) Body Jewelry Company – Nevada (for possible action)
      - c) KH Inc. (for possible action)
      - d) 4 M Promotions Inc. (for possible action)
      - e) John McGinty (for possible action)
      - f) Golden Valley Pizza LLC (for possible action)
      - g) Repair Parts Central LLC (for possible action)
      - h) Cornell & Company Inc. (for possible action)
      - i) Chaudhry Stores Inc. (for possible action)
      - j) Wingmama Inc. (for possible action)
  
  - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
    - 1) Cyanco Company LLC (for possible action)
    - 2) Conners Inc. (for possible action)
    - 3) J & M Sales, Inc. (for possible action)
    - 4) Nevada Bagels LLC (for possible action)

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<sup>1</sup> 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.

- 5) Dimension Data North America, Inc. (for possible action)
- 6) First Solar Electric, LLC (for possible action)
- 7) Quality Mechanical Contractors LLC (for possible action)
- 8) Coach Leasing Inc. (for possible action)
- 9) Icon Newco Pool 3 Nevada LLC (for possible action)
- 10) Rush Hour, Inc. (for possible action)
- 11) Power Systems Manufacturing LLC (for possible action)
- 12) Quotient Technology, Inc. (for possible action)
- 13) Ross Dress For Less, Inc. (for possible action)
- 14) Diamond Resorts International Club, Inc. (for possible action)
- 15) The Chemours Company FC LLC (for possible action)
- 16) LOGO Apparel (for possible action)

C. Approval of Refund/Credit Request in Excess of \$250,000:

- 1) Health Care Partners of Nevada (for possible action)
- 2) Costco Wholesale Corporation (for possible action)
- 3) Target Corporation (for possible action)
- 4) Penn Mutual Life Insurance Company (for possible action)
- 5) Prudential Insurance Co. of America (for possible action)
- 6) Gate Gourmet, Inc. (for possible action)

D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Digital Cinema Distribution Coalition LLC (for possible action)
- 2) NEC Display Solutions of America, Inc. (for possible action)
- 3) Seiko Optical Products of America, Inc. (for possible action)
- 4) Rollier Hardware, Inc. (for possible action)
- 5) P&F USA Inc. (for possible action)
- 6) Hattori Hanzo Shears, Inc. (for possible action)
- 7) Fuchs Lubricants Co. (for possible action)
- 8) Automated Systems Design, Inc. (for possible action)
- 9) Picsolve, Inc. (for possible action)

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

- 1) Auto Mart LLC (for possible action)
- 2) RTR Motorsports, LLC (for possible action)
- 3) Mitchell S. Greif, Individually, and as a former Managing Member of Coast Poly LLC; Roger Lampert, Individually, and as a former Member of Coast Poly LLC; and Coast Poly LLC (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Local Government Services

- 1) **Adoption of addendum to previously adopted 2018-2019 Bulletin 207 – Assessment instruction for agricultural land, to include tables relating to the valuation of open-space golf course land and improvements. (for possible action)**

- B. Centrally Assessed Property Section
  - 1) **Determination and Allocation of Certification of Centrally Assessed 2018-2019 Secured and 2017-2018 Unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (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) **Tyronda and Jerry J. Weinert (for possible action)**
    - 2) **Ronald L. Paugh (for possible action)**
    - 3) **Eddie D. Heiner (for possible action)**
  
  - B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
    - 1) **Dwight M. Chornomud (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) **The Kingdom of Chen (for possible action)**
  
  - D. **Discussion and possible approval of Technical Bulletin 17-0002 – Veterinarian Transactions (for possible action)**
  
- VI. 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: December 4, 2017
  
- 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; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno. Notice of this meeting was also 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.