

NEVADA TAX COMMISSION MEETING

MEETING MINUTES

TELEPHONIC MEETING

Nevada Department of Taxation
1550 College Pkwy, Suite 115
Carson City, Nevada

Nevada Department of Taxation
Grant Sawyer Office Building
555 E. Washington Ave., Ste. 1300
Las Vegas, Nevada

March 10, 2016
2:00 p.m.

Commission Members Present:

Joan Lambert, Chairman (via telephone)
Robert R. Barengo, Commissioner (via telephone)
Ann Bersi, Commissioner (via telephone)
Thom Sheets, Commissioner (via telephone)
John E. Marvel, Commissioner (via telephone)
Craig Witt, Commissioner (via telephone)
James DeVold, Commissioner (via telephone)
George Kelesis, Commissioner (via telephone)

Chairman Lambert called the meeting to order at 2:03 p.m.

Director Contine administered an oath to all parties testifying at today's meeting.

I. ****Public Comment.**

There was no public comment.

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

- 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)

Michael Pelham, Management Analyst, appeared on behalf of the Department of Taxation.

Rex Massey with Lander County was present by telephone. The Board of County Commissioners did approve Lander County's request. Lander County provided a presentation for the Commission.

Commissioner Barengo made a motion to approve a waiver to remain on guaranteed status for Lander County. The motion was seconded by Commissioner Kelesis. All in favor. Motion carried.

Elizabeth Francis, Finance Director, White Pine County was present by telephone. Ms. Francis stated White Pine County is heavily dependent on mining and the revenues generated by mining, and with the falling mineral prices, the mines have been cutting back. The fluctuation on mining makes it difficult to provide services to citizens without a steady revenue stream.

Commissioner Sheets made a motion to approve a waiver to remain on guaranteed status for White Pine County. Commissioner Marvel seconded the motion. All in favor. Motion carried.

- B. 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 application in FY 2016-2017 (for possible action)

Terry Rubald was present on behalf of the Department of Taxation. The Department recommends that the current exemption dollar amount be \$12.00, which is the standing amount from last year.

Commissioner Marvel made a motion to approve the exemption dollar amount of \$12.00. Commissioner Barengo seconded the motion. All in favor. Motion carried.

- C. Review and Consideration for Approval of the Manual of Rural Building Costs for 2017-2018 (for possible action)

There was a typo on the Agenda which read: 2016-2017.

Terry Rubald was present on behalf of the Department of Taxation. Ms. Rubald stated that most prices come from the Marshall Swift Manual, which provides prices for structures that are built by professional labor. Marshall Swift recommends that the costs are reduced -15%-30% for all buildings that are built by farm or ranch labor, with no professional supervision. The Department's reduction of -25% for buildings built with no professional supervision is within this range and also within the regulation.

Commissioner Witt made a motion to approve the 2017-2018 Manual of Rural Building Costs. Commissioner Bersi seconded. Motion Carried. All in favor.

- III. Discussion and Consideration to Appoint Assemblywoman Irene Bustamante-Adams as a Delegate to Streamline pursuant to NRS 360B.110(5). (for possible action)

Director Contine was present on behalf of the Department of Taxation. Speaker Kirkpatrick was a prior delegate to Streamline. Assemblywoman Bustamante-Adams expressed an interest to be appointed as a delegate. Ms. Contine had reached out to Assemblyman Derek Armstrong as well, but he showed no interest in being appointed as a delegate at this time.

Chairman Lambert suggested reaching out to the Legislative Commission, and to bring it back before the Commission at the April 11, 2016 meeting.

- IV. Discussion and Consideration of Draft Commerce Tax Return. (for possible action)

Paulina Oliver, Deputy Director – Compliance, was present on behalf of the Department of Taxation. Ms. Oliver presented Draft IV of the Commerce Tax Return to the Commission. The Department received a request from the lock box vendor that some items be rearranged on the Return, such as the Tax Identification Number and NAICS Code be located on the first line and the taxable year be included on the second line. The majority of the Return will remain as it is now.

There were no questions from the Commission.

Director Contine requested the opportunity to make some minor changes at the request of the lock box vendor, if necessary.

Commissioner Kelesis made a motion to approve the Commerce Tax Return with the amendments mentioned and the ability of the Department to make some minor changes for lock box or coding purposes, if necessary. Commissioner Sheets seconded. All in favor. Motion carried.

V. Next Meeting Date. – April 11, 2016 at 9:00 a.m.

**Public Comment.

Jennifer Crandell announced that Gina Session, Chief Deputy Attorney General, has accepted a position with the Washoe County School District as the Director of the Department of Civil Rights Compliance. We all appreciate all of the work that Gina has done for the Department and the Commission.

VI. Meeting Adjourned at 2:30 p.m.