

NEVADA TAX COMMISSION MEETING
AGENDA

Silver State Insurance Exchange
2310 S. Carson Street, Ste. 2
Carson City, NV 89701

Video Conference

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

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

December 5, 2016
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 October 3, 2016 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) Lumberjacks Inc. (for possible action)
 - b) Ilopango Restaurant Inc. (for possible action)
 - c) Suesh Singh (for possible action)
 - d) Siriwan LLC (for possible action)
 - e) K J Restaurant LLC (for possible action)
 - f) B & J Pizza Inc. (for possible action)
 - g) Petroleum Equipment Company (for possible action)
 - h) Harkeerat Inc. (for possible action)
 - i) Ermias Tsegaye (for possible action)
 - j) Sage Hill Arms LLC (for possible action)
 - k) Richard Marc Gallery LLC (for possible action)
 - l) Food in the Fast Lane LLC (for possible action)
 - m) The Studio LLC (for possible action)
 - n) Squeeze In Reno LLC (for possible action)
 - o) Nevada Squeeze In Inc. (for possible action)
 - p) Millan Inc. (for possible action)
 - q) Maddox, Erin L (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.

- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Dream Car Rentals (for possible action)
 - 2) Insomniac Inc. (Electric Daisy Carnival) (for possible action)
 - 3) Nevada Contract Carpet Inc. (for possible action)
 - 4) A&M Auto & Tire LLC (for possible action)
 - 5) BMC West Corporation (for possible action)
 - 6) BML Ventures LLC (for possible action)
 - 7) Garden Shop Nursery (for possible action)
 - 8) Global Security Concepts Inc. (for possible action)
 - 9) Desert Research Institute (NSHE) (for possible action)
 - 10) Machine Zone (for possible action)
 - 11) Jose Carlos Urias Jr. (for possible action)
 - 12) Audio Visual Advisors Inc. (for possible action)
 - 13) Tesla Motors Inc. (for possible action)
 - 14) Siemens Energy Inc. (for possible action)
 - 15) St. Jude Medical SC Inc. (for possible action)
- C. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Humana Insurance Company (for possible action)
 - 2) ENEL Green Power North America, Inc. (for possible action)
 - 3) LSG Sky Chefs (for possible action)
 - 4) Sprint PCS Assets, LLC (for possible action)
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) IT Technologies Inc. (for possible action)
 - 2) Challenger Lifts Inc. (for possible action)
 - 3) PWM Electronic Signs Inc. (for possible action)
 - 4) Box Inc. (for possible action)
 - 5) Action Target Inc. (for possible action)
 - 6) Production 911 LLC. (for possible action)
 - 7) MDW Associates LLC. (for possible action)
 - 8) Hoshino (USA) Inc. (for possible action)
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)
- 1) McLane/Sunecast, Inc. dba McLane/Sunwest (for possible action)
- F. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax:
- 1) An Antique Rose Inc. dba Antique Rose Florist (for possible action)
 - 2) 808 Hawaii Mixed Plate LLC (for possible action)
- G. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
- 1) Level 3 Communications (Washoe County Assessor) (for possible action)
 - 2) Phillip D. Moss (Lincoln County Assessor) (for possible action)

IV. COMPLIANCE DIVISION:

A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Ana J. Franco (for possible action)**
- 2) **Yolanda Lie (for possible action)**
- 3) **John J. O'Brien (for possible action)**
- 4) **Scott Campbell (for possible action)**
- 5) **Gary Graber (for possible action)**
- 6) **Bradley D. Warren (for possible action)**
- 7) **Scot T. Dietz (for possible action)**

B. 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 Hellenic Society Inc. (for possible action)**

C. Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:

- 1) **James D. Parsons for the debts of Heetronix for Consideration of New Evidence Pursuant to NAC 360.175, and for Consideration of Motion to Remand and Stipulation to Remand (for possible action)**
- 2) **James Richard Barnard, for the debts of Heetronix (for possible action)**

D. Consideration and possible action on the Revised Advisory Opinions as ordered by the Nevada Tax Commission at the April 11, 2016 Nevada Tax Commission Meeting and in accordance with the Decision and Order of the District Court.

- 1) **Nevada Ready Mix, Inc. vs. Nevada Tax Commission, State of Nevada; Case A-15-722297-J (for possible action)**
- 2) **Service Rock Products vs. Nevada Tax Commission, State of Nevada; Case A-15-722303-J (for possible action)**

E. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable (for possible action)**

V. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Consideration for Approval of Adoption of Temporary Regulations:

- 1.) **Adoption of proposed temporary regulation relating to the proper determination of taxable situs for aircraft and the proper allocation of taxable value when multiple locations with tax situs exist; definition of aircraft subject to the regulation excluding centrally-assessed aircraft; providing that no taxable situs is acquired for aircraft owned by an active-duty serviceperson or for aircraft owned by a foreign air carrier; providing for the types of information necessary when declaring aircraft for valuation purposes; providing that the portion of the total taxable value for which there was no allocation or apportionment within Nevada for the immediately preceding year is not subject to the general abatement afforded under NRS 361.4722; and other matters properly relating thereto. Temporary Regulation No. 009-16 on Locally-Assessed Aircraft Taxable Situs and Allocation of Taxable Value (for possible action).**

- 2.) **Adoption of proposed temporary regulation relating to appraiser certification and continuing education, providing additional subject matter courses eligible for credit; amending the basis for awarding contact hours by the Department; providing consistency with the requirements of NRS 361.223 regarding completion of continuing education during a three-year period by property tax appraisers; and providing other matters properly relating thereto. Temporary Regulation LCB File No. T010-16 on Appraiser Certification and Continuing Education (for possible action).**

B. Centrally Assessed Properties Section:

- 1.) Addition to Certification of Centrally Assessed Property Valuation, 2016-17 Unsecured Roll, 12 Month CWIP:
 - a. **Southern California Edison Company (for possible action)**
 - b. **Beehive Telephone Company, Inc. (for possible action)**
- 2.) Addition to Certification of Centrally Assessed Property valuations, 2017-18 Secured Roll, 6 Month CWIP:
 - a. **Southern California Edison Company (for possible action)**
 - b. **Beehive Telephone Company, Inc. (for possible action)**

C. Informational Item:

- 1) Progress on amendments to Nevada Administrative Code Chapter 361 with regard to the determination of remainder parcels and the proper calculation of the abatement applied to remainder parcels; and other matters properly related thereto.

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. Consideration for Approval of Adoption of Permanent Regulations:

- A. **Adoption of the proposed regulation is to establish requirements for an employer to claim a credit against tax imposed on certain employers if the employer matches the contribution of an employee to certain college saving plans; and providing other matters properly related thereto. LCB File No. R137-16. (for possible action)**

VIII. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

IX. Next Meeting Date: January 23, 2017

X. ****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.**

XI. Items for Future Agendas.

XII. 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.

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; 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; 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 www.tax.nv.gov. Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.