

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

April 11, 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 February 8, 2016 and March 10, 2016 Nevada Tax Commission Meeting Minutes. (for possible action)
- III. Consideration for Approval by the Administrative Law Judge Subcommittee of the December 1, 2015 and March 10, 2016 Administrative Law Judge Subcommittee Meeting Minutes. (for possible action)
- IV. CONSENT CALENDAR¹:
 - A. Matters of General Concern:
 - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
 - a) PR Supply LLC (for possible action)
 - b) Rusk Investments LLC (for possible action)
 - c) PHO Annie LLC (for possible action)
 - d) Wood Connection of Las Vegas LLC (for possible action)
 - e) Game Repair Inc. (for possible action)
 - f) Ahmad Farid Arsalan (for possible action)
 - g) Home Plate Grill & Bar Inc. (for possible action)
 - h) Tasty Corporation (for possible action)
 - i) Springhop LLC (for possible action)
 - j) Ahmad Traders (for possible action)
 - k) Zabas Management LLC (for possible action)
 - l) Pizza Factory of Carson City (for possible action)
 - m) Kamboi Izakaya (for possible action)
 - n) TC & C Holdings 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.

- o) Fine Beauty Cosmetics Inc. (for possible action)
 - p) El Immanuel Management LLC (for possible action)
 - q) China City LLC (for possible action)
 - r) Health Express #6 LLC (for possible action)
 - s) Evian Aziz Yousif (for possible action)
 - t) TYTYCO Inc. (for possible action)
 - u) Prospector Hotel & Gambling Hall (for possible action)
 - v) Auto Specialists Boulder City Inc. (for possible action)
 - w) G&G Ice LLC (for possible action)
- B. Standard Direct Sales Organization Agreements (date as indicated):
- 1) LLR, Inc. (for possible action)
- C. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax):
- 1) Superior Pipe & Supply LLC (for possible action)
- D. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax):
- 1) K Dining Inc. (for possible action)
- E. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Arista Networks, Inc. (for possible action)
 - 2) Cricket Communications (for possible action)
 - 3) eBay Inc. (for possible action)
 - 4) Target Corporation (for possible action)
 - 5) Supermercado Del Pueblo (for possible action)
 - 6) SNC – Lavalin America, Inc. (for possible action)
 - 7) Morpheus Investment Inc. dba Tire Works Total Car Care (for possible action)
 - 8) DWWNVJHF LLC (for possible action)
 - 9) BCGM Company (for possible action)
 - 10) Allan Baker Inc. dba Korrekt Optical (for possible action)
 - 11) Total Renal Care Inc. (for possible action)
 - 12) FAA Las Vegas H Inc. (for possible action)
 - 13) Xpert Exposition Services LLC (for possible action)
 - 14) Wicks – Stephens, Inc. dba Brooks Rent a Car (for possible action)
 - 15) Silver State Ford (for possible action)
 - 16) Sysco Las Vegas, Inc. (for possible action)
 - 17) Acoustic Audio Video Specialists (for possible action)
 - 18) Hakkasan Las Vegas (for possible action)
 - 19) J&R Catering (for possible action)
- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Networkfleet, Inc. (for possible action)
 - 2) CFR Equipment Leasing, Inc. (for possible action)
 - 3) Kinky Boots Tour LLC (for possible action)
 - 4) Coolsystems, Inc. (for possible action)
 - 5) In Fuga LLC (for possible action)
 - 6) Pulse220 LLC (for possible action)

- G. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
 - 1) MJ Christensen Jewelers, LLC (for possible action)
 - 2) The Act (for possible action)
 - 3) Design Factory, LLC (for possible action)

- V. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - Locally Assessed Properties Section:
 - A. Taxpayer’s Appeal of the Assessor’s Denial of Waiver of Penalty and Interest per NRS 361.4835 for Fiscal Year 2015 - 2016 (Clark County):
 - 1) **SA Recycling (for possible action)**
 - B. **Review and Consideration for Adoption of 2017-2018 Bulletin 206 – Assessment Instruction of Agricultural Land and Open Space Property Procedures.**
(for possible action)
 - C. **Discussion and Consideration for Approval of the 2017-2018 Improvement Factor Study.** (for possible action)

- VI. Consideration of Appointment to the Appraiser Certification Board.
 - 1) **Sorin Popa (for possible action)**

- VII. COMPLIANCE DIVISION:
 - A. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **John DeJesus (for possible action)**
 - 2) **Marie Vitello (for possible action)**
 - 3) **Mark Johnson (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) **Administrative Personnel Association (for possible action)**
 - D. Consideration and possible action of Decision and Order of the District Court that the Commission review the additional evidence specified in the Court Order and determine whether the Commission finds appropriate to clarify the original advisory opinions based on the subsequent bulletin issued by the Department of Taxation.
 - 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)**

VIII. 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).

IX. BRIEFING:

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

X. Administrative Law Judge:

- 1) At the request of the Administrative Law Judge Subcommittee, consideration and possible action to appoint Alycia Hansen, Esq. as Administrative Law Judge for the Department of Taxation, with authority to hold hearings and make investigations, pursuant to NRS 360.130((2)). (for possible action)

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

XII. Consideration for Approval of Adoption of Permanent Regulations:

- 1) Adoption of the proposed regulation to implement the Commerce Tax enacted as part of Senate Bill 483 (2015) which provides for the imposition, administration and payment of a commerce tax on the Nevada gross revenue of certain business entities engaged in business in this State and other matters related thereto. LCB File No. R123-15. (for possible action)

XIII. Discussion and presentation of Commerce Tax training.

XIV. Presentation and discussion of forms and tools for administration of the Commerce Tax, including the Welcome Letter, Information Form, a Nexus Questionnaire and an Exempt Status Entity Form.

XV. Next Meeting Date.

XVI. ****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.

XVII. Items for Future Agendas.

XVIII. 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.