

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

August 15, 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 June 27, 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) Bangkok 9 LLC (for possible action)
 - b) Attashian Enterprises LLC (for possible action)
 - c) Abuelas Tacos LLC (for possible action)
 - d) Urban Chic West (for possible action)
 - e) Parmar Foods Inc. (for possible action)
 - f) The Big Cheeze LLC (for possible action)
 - g) Prest Corporation (for possible action)
 - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Big Guys Pizza Co. Inc. (for possible action)
 - 2) Flower Bucket, Inc. (for possible action)
 - 3) GameStop Inc. (for possible action)
 - 4) Grand Siena LLC (for possible action)
 - 5) Nevada State Bank (for possible action)
 - 6) Patrick's Signs 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.

- 7) Petsmart Inc. (for possible action)
 - 8) Player's Lounge Inc. (for possible action)
 - 9) Public House Las Vegas LLC (for possible action)
 - 10) Purple Sage LLC (for possible action)
- C. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Solar City Corporation (for possible action)
 - 2) Rebel Oil Co., Inc. (for possible action)
- D. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax):
- 1) SVCLV LLC (for possible action)
- E. Approval of Proposed Audit Findings Regarding Substantial Compliance Under Economic Development Program:
- 1) 2K Vegas Inc. (for possible action)
 - 2) Innovative Drive Corporation (for possible action)
- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Telkonet Inc. (for possible action)
 - 2) Tesmec USA Inc. (for possible action)
 - 3) The Lab by Labottega LLC (for possible action)
 - 4) QQuest Software Systems Inc. (for possible action)
 - 5) Academy Fire Protection Inc. (for possible action)
 - 6) Academy Fire Protection LLC (for possible action)
 - 7) BlueRigger LLC (for possible action)
 - 8) Coronado Surgery Center LLC (for possible action)
 - 9) eSecuritel Holdings LLC (for possible action)
 - 10) Exxel Outdoors LLC (for possible action)
 - 11) Huawei Device USE Inc. (for possible action)
 - 12) Klondex Gold and Silver Mining (for possible action)
 - 13) Klondex Midas Operations Inc. (for possible action)
 - 14) La Bottega Dell' Albergo USA Inc. (for possible action)
 - 15) Nevada Water Solutions Joint Venture (for possible action)
 - 16) NextLevel Association Solutions (for possible action)
 - 17) Sonos Inc. (for possible action)
- G. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
- 1) Barclays Services, LLC (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) **Joyce Chowdhury fdba Traditional Pizza (for possible action)**
 - 2) **Joyce Chowdhury, Jewel Enterprises, Ltd. (for possible action)**
 - 3) **Mohammed High, fdba Traditional Pizza (for possible action)**
 - 4) **Mohammed High, Jewel Enterprises, Ltd. (for possible action)**
 - 5) **Samantha Badgley (for possible action)**

- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Carol S. Howes and Lawrence F. Ward (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) **Community Miracles Center (for possible action)**
- D. Discussion and possible action regarding Technical Bulletins:
 - 1) **Tax Bulletin MBT 16-0005 Employee Leasing Modified Business Tax (for possible action)**
 - 2) **Tax Bulletin SUT 16-0006 Veterinarian Transactions (for possible action)**
- V. 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).
- VI. Discussion and Consideration of having one Nevada Tax Commission meeting a year where all members meet in the same location.
- VII. Discussion and Consideration of strict deadline for submission of all Nevada Tax Commission meeting materials.
- VII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
- VIII. Next Meeting Date.
- 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 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.