

Nevada Tax Commission Meeting

Carson City:

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

Video Conference

Las Vegas:

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E. Washington Ave., Room 4401
Las Vegas, NV

August 17, 2015
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 25, 2015 and July 6, 2015 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):
 - 1) Corbalight LLC (for possible action)
 - 2) Hy Entertainment LLC (for possible action)
 - 3) Vegas Vape LLC (for possible action)
 - 4) Frutimex LLC (for possible action)
 - 5) HPRW Inc. (for possible action)
 - 6) Pruett Tire Inc. (for possible action)
 - 7) Rap Sales Foods Inc. (for possible action)
 - 8) Ultimate Motor Sports Inc. (for possible action)
 - 9) Whispering Vine Wine Co. (for possible action)
 - 10) Jannerd Inc. (for possible action)
 - 11) Lansko Properties (for possible action)
 - 12) C LLC (for possible action)
 - 13) Century Graphics Printing of Nevada LLC (for possible action)
 - 14) Group & S LLC (for possible action)
 - 15) Galvan Corporation (for possible action)
 - 16) Incline Liquor (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.

- 17) Mitchland Tools (for possible action)
- 18) Mollys Tenaya LLC (for possible action)
- 19) Reno Auto Wrecking LLC (for possible action)
- 20) Shaks Smoke Shop LLC (for possible action)
- 21) Silver State Direct Furniture LLC (for possible action)
- 22) Tanglewood Productions (for possible action)
- 23) Pacific Coast Pump & Equipment Inc. (for possible action)

B. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax):

- 1) Santa Rosa Taco Shop (for possible action)

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Round Mountain Gold (for possible action)
- 2) Downtown Sewing Machine Company (for possible action)
- 3) Henderson Hyundai Superstore Inc. (for possible action)
- 4) Knight Transportation Inc. (for possible action)
- 5) Nevada Restaurant Services Inc. (for possible action)

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

- 1) Jokers (for possible action)

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

- 1) BrightSign, LLC (for possible action)
- 2) Corning Optical Communications Wireless, Inc. (for possible action)
- 3) Innov8 GB LTD (for possible action)
- 4) Jones-Blair Co. (for possible action)
- 5) Prog Leasing, LLC (for possible action)
- 6) Spectro Scientific, Inc. (for possible action)
- 7) Spireon, Inc. (for possible action)
- 8) Team AVS, Inc. (for possible action)
- 9) Valassis Communications, Inc. (for possible action)

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

- 1) GSI Commerce Solutions Inc. (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) **Michael P. Feld (for possible action)**
- 2) **Salvatore and Giuseppe Mauro (for possible action)**
- 3) **Paul and Steve Yeghiayan (for possible action)**

B. **Discussion and possible action regarding Technical Bulletin 15-0003 Shipping/Delivery Charge/Handling (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. BRIEFING:

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

VII. Next Meeting Date.

VIII. ****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.**

IX. Items for Future Agendas.

X. 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, 775-684-2096 for 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 meeting located at the Gaming Control Board, 1919 College Pkwy, Suite 100, Carson City, NV.

****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 EMAILED 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, Department of Taxation, and FAXED to the State Library, Carson City, Nevada. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov.