

**Nevada Tax Commission Meeting**

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

December 7, 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 October 5, 2015 Nevada Tax Commission Meeting Minutes (for possible action)
- III. CONSENT CALENDAR<sup>1</sup>:
  - A. Matters of General Concern:
    - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
      - a) Atkins House of Carpet, Inc. (for possible action)
      - b) Peacock Enterprises (for possible action)
      - c) Rampart One LLC (for possible action)
      - d) Throg Dogs Inc. (for possible action)
      - e) Veritasfaythefourteen LLC (for possible action)
      - f) Knox Magnus Limited (for possible action)
      - g) Reno Pizza Inc. (for possible action)
      - h) Leroy's Auto Air Inc. (for possible action)
      - i) Border Grill Las Vegas LLC (for possible action)
      - j) Top Line Enterprises Inc. (for possible action)
      - k) WFTLV02 LLC (for possible action)
      - l) Fronabarger Properties LLC (for possible action)
      - m) United Cleaners Supply LLC (for possible action)
      - n) FBE Holdings Inc. (for possible action)
      - o) Kuron Brothers LLC (for possible action)
      - p) Kevin J. Kuechenmeister (for possible action)
      - q) Pour For You Inc. (for possible action)
      - r) Remarc Manufacturing Inc. (for possible action)
      - s) Umscheid Ent Inc. (for possible action)
      - t) Waraich Inc. (for possible action)

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<sup>1</sup> 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.

- u) BMT LLC (for possible action)
  - v) Bob Gail Enterprises Inc. (for possible action)
  - w) Flawless Communications LLC (for possible action)
  - x) Gang Bai (for possible action)
  - y) The One & J LLC (for possible action)
  - z) Project 4 LLC (for possible action)
- B. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax):
- 1) American Metal Fabricators LLC (for possible action)
  - 2) Sakun Thai, Inc. (for possible action)
- C. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax):
- 1) Fantastic Puppies LLC dba Puppy Boutique (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Costco Wholesale, Inc. (for possible action)
  - 2) Midjit Market, Inc. (for possible action)
  - 3) Southern Comfort LLC (for possible action)
  - 4) PAE Applied Technologies LLC (for possible action)
  - 5) Saints Resources, Inc. dba Orchid Stop & Shop and Orchid Stop 2 (for possible action)
  - 6) Spring Valley Wind, LLC (for possible action)
  - 7) Grand Sierra Resort (for possible action)
  - 8) Reno Cycles & Gear (for possible action)
  - 9) Smith's Food & Drug Centers Inc. (for possible action)
  - 10) Global Experience Specialists, Inc. (for possible action)
  - 11) Williams Sonoma Stores, Inc. (for possible action)
  - 12) Shadow Mountain Feed (for possible action)
- E. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Aviva Life and Annuity Company (for possible action)
- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Association of Christian Schools International (for possible action)
  - 2) CarAnything.com, Inc. (for possible action)
  - 3) LTS Managed Technical Services LLC (for possible action)
  - 4) Exelis, Inc. (for possible action)
  - 5) Head USA, Inc. (for possible action)
  - 6) Jack Doheny Companies, Inc. (for possible action)
  - 7) OmniHome Products (for possible action)
  - 8) Buck Knives, Inc. (for possible action)
- G. Approval of Proposed Audit Findings Regarding Substantial Compliance Under Economic Development Program
- 1) Cristek Interconnects Inc. (for possible action)
  - 2) Schwabe North America (for possible action)

- H. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
  - 1) State of Nevada, Department of Taxation v. Fidelity & Deposit Co. of Maryland (First Judicial District Court Case No. 15-OC001711B) (for possible action)
  
- IV. DIVISION OF LOCAL GOVERNMENT SERVICES:
  - A. Consideration of Appointment or Re-Appointment to the Appraiser Certification Board
    - 1) **Bruce Bartolowits (for possible action)**
    - 2) **Shannon Silva (for possible action)**
    - 3) **Jeff Mitchell (for possible action)**
  
- V. COMPLIANCE DIVISION:
  - A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
    - 1) **James Michael Kelley (for possible action)**
    - 2) **Carlos Camacho (for possible action)**
  
  - B. Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:
    - 1) **Diedre L. Bonner for the debts of Justiz Kosher Edibles dba Red Brick Pizza (for possible action)**
  
  - C. **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)**
  
- 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. EXECUTIVE DIVISION:
  - A. Administrative Law Judge:
    - 1) **Consideration and possible action to re-open and re-post the Administrative Law Judge position to include a state-wide search for candidates, and approving the possible job location to be in southern Nevada. (for possible action)**
  
- VIII. BRIEFING:
  - A. Briefing to/from the Commission and the Executive Director.
  
- IX. Next Meeting Date.

- X. **10:30 a.m.** – Workshop to solicit comments from interested persons on the following general topics: Regulations necessary 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.
- XI. Discussion regarding Commerce Tax Return and Instructions.
- XII. **\*\*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.
- XIII. Items for Future Agendas.
- XIV. 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 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](http://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.