

Nevada Tax Commission Meeting

GAMING CONTROL BOARD
1919 College Pkwy, Suite 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

January 26, 2015

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.

9:00 a.m. 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. CONSENT CALENDAR¹:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
 - 1) Buldogis Ventures Inc. (for possible action)
 - 2) Coney Island Hot Dogs of Nevada Inc. (for possible action)
 - 3) BMH Ventures Inc. (for possible action)
 - 4) Fifth Avenue Ice Cream of Nevada Inc. (for possible action)
 - 5) Bonanno Restaurants LLC (for possible action)
 - 6) Tu Casa Inc. (for possible action)
 - 7) Pepes Tacos (for possible action)
 - 8) Vegas Memories Inc. (for possible action)
 - 9) Jarnail S Jhawar (for possible action)
 - 10) Bico Amber LLC (for possible action)
 - 11) Mar Y Tierra LLC (for possible action)
 - 12) Veritasfaytheten LLC (for possible action)
 - 13) Elizabeth J Diaz Lopez (for possible action)
 - 14) Veritasfaytheeleven LLC (for possible action)
 - 15) Premiere Pretzels of Nevada Inc. (for possible action)
 - 16) Shamouns LLC (for possible action)
 - 17) Star Lites Auto Glass LLC (for possible action)
 - 18) Rodolfo El Reno (for possible action)
 - 19) Umana & Figs LLC (for possible action)
 - 20) Reno Asian Supermarket LLC (for possible action)
 - 21) Quality Control Systems Inc. (for possible action)
 - 22) J & L Chase Inc. (for possible action)

¹ The Commission will review all of the following 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.

- 23) Waltons Inc. (for possible action)
- 24) KY Investment Group Inc. (for possible action)
- 25) Richardson Pool & Spa Inc. (for possible action)
- 26) Harbor Palace Inc. (for possible action)

- B. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
 - 1) Freije Treatment Systems Inc. (for possible action)

- C. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use
and/or Modified Business Tax):
 - 1) Environmental Ink LLC (for possible action)
 - 2) Hattitude (for possible action)
 - 3) Orange Cat Enterprises LLC dba Avatar Comics and Games (for possible action)
 - 4) Sin City Liquor Inc. dba Sin City Liquor (for possible action)
 - 5) Vinny's Pizza Inc dba Villa Pizza (for possible action)

- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Kwong Yet Lung Company Incorporated (for possible action)
 - 2) Hycroft Resources and Development Inc. (for possible action)
 - 3) Wild West New Ventures, Inc., dba Direct Buy of Las Vegas
(for possible action)

- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure
(Sales/Use Tax and/or Modified Business Tax):
 - 1) Crimson Trace Corporation (for possible action)
 - 2) Iolo Technologies, LLC (for possible action)
 - 3) Kenco Engineering, Inc. (for possible action)
 - 4) MDQ Vegas LLC (for possible action)
 - 5) Newbury Comics, Inc. (for possible action)
 - 6) Ryder Fuel Services LLC (for possible action)

- F. Approval of Proposed Audit Findings Regarding Substantial Compliance Under
Economic Development Program:
 - 1) French Gourmet, Inc. (for possible action)
 - 2) Ameriprise Financial, Inc. (for possible action)
 - 3) Urban Outfitters, Inc. (for possible action)

- G. 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)

III. COMPLIANCE DIVISION:

- A. Petition for Reconsideration of Department's Denial of Exemption Status for
Organization Created for Religious, Charitable or Educational Purposes (Sales/Use
Tax):
 - 1) **Credit Card Management Services, Inc. (for possible action)**
 - 2) **Parents of Murdered Children (for possible action)**
 - 3) **A.G.R CO-OP (for possible action)**

- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **ADL Enterprises Incorporated dba Lemstone Christian Stores (for possible action)**
 - 2) **Bill Giles Motor Co. (for possible action)**
- C. Taxpayer's Appeal of Hearing Officer's Decision (Sales/Use Tax):
 - 1) **H & H Enterprises dba Times Up, Inc. (for possible action)**
- D. Taxpayer's Appeal of the Department's Decision Denying Taxpayer's Late Filed Petition for Redetermination (Sales/Use Tax Deficiency)
 - 1) **1 800 Flowers Vegas (for possible action)**
- IV. COMPLIANCE DIVISION:
 - A. Discussion and possible action regarding Technical Bulletin 15-0001 Taxation of Interstate Retail Sales of Firearms (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).
 - 3) Annual Report for Delinquency Payments (dates as indicated)
- VI. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
 - 1) Biennial Report pursuant to NRS 360.105
 - 2) Department's 2016/2017 Budget Summary
 - 3) Summary of the Department's Legislation for the 2015 Nevada Legislative Session
- 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 mailed 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.