

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

June 25, 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 May 11, 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) Rocks Consign Furniture LLC (for possible action)
 - 2) S & S Park Inc. (for possible action)
 - 3) Sheldon Walther (for possible action)
 - 4) J&M Management LLC (for possible action)
 - 5) Temperature Equipment Incorporated (for possible action)
 - 6) Everitt Enterprises Inc. (for possible action)
 - 7) Las Vegas Bistro LLC (for possible action)
 - 8) Spa and Sauna Co LLC (for possible action)
 - 9) Balvinder Kaur (for possible action)
 - 10) LV Store Inc. (for possible action)
 - 11) The Good Dog Food Company (for possible action)
 - 12) Sahara Automotive Partners LLC (for possible action)
 - 13) Sahara Automotive Partners II LLC (for possible action)
 - 14) FB Lake Tahoe LLC (for possible action)
 - B. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax):
 - 1) Little Baja Garden & Design (for possible action)
 - 2) Rich Linn 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.

- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Allied Nevada Gold Corp (for possible action)
 - 2) Albertsons LLC (MBT) (for possible action)
 - 3) Albertsons LLC (SUT) (for possible action)
 - 4) RT Motorsports (for possible action)
 - 5) ATM II Incorporated (for possible action)
 - 6) Just for Show (for possible action)

- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax):
 - 1) JZL Designs Inc. (for possible action)
 - 2) NTS Mikedon LLC (for possible action)

- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) Fathead, Inc. (for possible action)
 - 2) LDR Spine USA, Inc. (for possible action)
 - 3) Make Retail LLC (for possible action)
 - 4) OrvaDirect.com, LLC (for possible action)
 - 5) Pinnacle Exhibits, Inc. (for possible action)
 - 6) Zinwave Limited (for possible action)

- F. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Insurance Premium Tax):
 - 1) Caesars Growth Properties Holdings, LLC (for possible action)
 - 2) Caesars Entertainment Corp. (for possible action)

- G. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Amerigroup Nevada Inc. (for possible action)
 - 2) CSAA General Insurance Company (for possible action)

- IV. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - Local Government Finance Section:
 - A. **Certification of Ad Valorem Tax Rates for Fiscal Year 2015-2016 pursuant to NRS 361.4547 (for possible action)**
 - B. Review and Consideration of Approval on the Renewal of the Residential Construction Tax:
 - 1) **Douglas County School District (for possible action)**
 - Locally Assessed Properties Section:
 - C. **Discussion and Consideration for Approval of the 2016-2017 Improvement Factor Study (for possible action)**
 - D. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and Interest per NRS 361.4835 for Fiscal Year 2014 - 2015 (Washoe County):
 - 1) **Frank Tsai (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) **Paul San Filippo (for possible action)**
 - 2) **Aaron McDonald (for possible action)**
 - 3) **Stephen Thyfault (for possible action)**

- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Thomas and Julie Woolbright (for possible action)**

- C. **Adoption of Emergency Regulation to Implement the Tax Collection Provisions of the Passenger Transportation Excise Tax Enacted as Amended in Senate Bill No. 376 of the 2015 Legislative Session (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. 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, 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.