

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

June 27, 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 May 16, 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) Tessa D. Snider (for possible action)
 - b) Kimchi Las Vegas Inc. (for possible action)
 - c) NMT Enterprise LLC (for possible action)
 - d) Wei Zhao (for possible action)
 - e) Barnard Griffin Inc. (for possible action)
 - f) ITCO Corporation (for possible action)
 - g) Spalding Fly LLC (for possible action)
 - h) Spalding Laboratories Inc. (for possible action)
 - i) Aurelian Cindea (for possible action)
 - j) Watkin BC LLC (for possible action)
 - k) ISSEL Corporation (for possible action)
 - l) Ortiz Gonzalez Corporation Inc. (for possible action)
 - m) Action Garage Company Inc. (for possible action)
 - B. Standard Direct Sales Organization Agreements (date as indicated):
 - 1) Magnolia & Vine Inc. (for possible action)
 - 2) Ruby Ribbon 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) American Piping Services, Inc. (for possible action)
- 2) Chicken Bonz of Nevada, Inc. (for possible action)
- 3) Henderson Hyundai Superstore, Inc. (for possible action)
- 4) Ideal Mechanical, Inc. (for possible action)
- 5) Interblock USA L.C. (for possible action)
- 6) Las Vegas Color Graphics, Inc. (for possible action)
- 7) L.T. Bond Inc. (for possible action)
- 8) National Securities Technologies, LLC (for possible action)
- 9) SLS Forest Products (for possible action)
- 10) State Restaurant Equipment, Inc. (for possible action)
- 11) Absolute Exhibits, Inc. (for possible action)

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

- 1) Prudential Insurance Company of America (for possible action)
- 2) Dorr Oliver Eimco USA Inc. (for possible action)

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

- 1) Dash America (for possible action)
- 2) Coherus Biosciences, Inc. (for possible action)
- 3) NAVEX Global, Inc. (for possible action)
- 4) Dita, Inc. (for possible action)
- 5) Centria (for possible action)
- 6) On Center Software, Inc. (for possible action)
- 7) HomeVestors of America, Inc. (for possible action)

F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)

- 1) Core-Mark International Inc. Las Vegas (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

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Locally Assessed Properties Section:

A. Taxpayer's Appeal of the Assessor's Denial of Waiver of Penalty and Interest per NRS 361.4835 for Fiscal Year 2015 - 2016 (Clark County):

- 1) **Henderson Quail Air Center, LLC, Account Numbers 183157, 183158, 183647, 183648, 183649, and 183650 (for possible action)**

B. **Discussion and Consideration for Approval for the 2017-2018 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)**

Local Government Finance Section:

- A. **Certification of Ad Valorem Tax Rates for Fiscal Year 2016-2017 pursuant to NRS 361.4547 (for possible action)**
- B. **Review and Consideration of Approval of Extension of the Residential Construction Tax pursuant to NRS 387.332:**
 - 1) **Nye County School District (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) **Dean S. Kentris (for possible action)**
 - 2) **Selina and Katricia Kelly (for possible action)**
 - 3) **Lucille Montesano (for possible action)**
 - 4) **Rodney J. and Kristina L. Beber (for possible action)**
 - 5) **Kevin and Theresa Gulbranson (for possible action)**
 - 6) **Mitchell Gold (for possible action)**
 - 7) **John G. Barton (for possible action)**
 - 8) **William Bratton (for possible action)**
- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **George Petculescu (for possible action)**
 - 2) **Andrew Cartwright (for possible action)**
- C. Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:
 - 1) **Bennett Medical Services (for possible action)**
This appeal includes a request for Closed Hearing Pursuant to NRS 360.247 (for possible action)
- D. Discussion and possible action regarding Technical Bulletins:
 - 1) **Tax Bulletin SUT 16-0002 Specialized Components for Public Work Projects (for possible action)**
 - 2) **Tax Bulletin SUT 16-0003 Property Purchased Outside Nevada for Use In Nevada; and Property Purchased for Use in Interstate Commerce (for possible action)**
 - 3) **Tax Bulletin TCT 16-0004 Transportation Connection Tax (for possible action)**
 - 4) **Tax Bulletin MBT 16-0005 Employee Leasing Modified Business Tax (for possible action)**

VI. COMPLIANCE DIVISION:

- A. Consideration of Exempt Entity Status Form, Commerce Tax Nexus Questionnaire and Additional Information Form. (for possible action)
- B. 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. Consideration for Approval of Adoption of Permanent Regulations:

- A. **Adoption of the proposed regulation relating to the taxation of tobacco products; establishing procedures for the temporary suspension or permanent revocation of licenses issued by the Department of Taxation relating to the taxation of sales of cigarettes; establishing procedures for the removal of the name of a manufacturer of tobacco products and its brand families from the directory maintained by the Department; revising provisions relating to claims for credits filed with the Department by certain wholesale dealers; and providing other matters relating thereto. LCB File No. R146-15. (for possible action)**

VIII. BRIEFING:

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

IX. Next Meeting Date.

- X. ****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.**

XI. Items for Future Agendas.

XII. 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.