

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

March 9, 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. Consideration for Approval of the January 26, 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) H & JB Restaurant Inc. (for possible action)
 - 2) Kuldip Chand (for possible action)
 - 3) Mudd Ventures LLC (for possible action)
 - 4) Write Stuff The (for possible action)
 - 5) Custom Sign and Crane (for possible action)
 - 6) McCaffery Family Limited Partnership (for possible action)
 - 7) NV Memorial Estate Plans Inc. (for possible action)
 - 8) Blind Onion Pizza & Pub LLC (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
- 1) Younique LLC (for possible action)
 - 2) World Ventures Marketplace LLC (for possible action)
 - 3) Asantae Inc. (for possible action)
 - 4) Pangea Naturals Inc. (for possible action)
 - 5) Origami Owl LLC (for possible action)
 - 6) Hy Cite Enterprises LLC (for possible action)
 - 7) Green Air Concepts LLC (for possible action)
 - 8) Compelling Creations Inc. (for possible action)
 - 9) Xengen 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.

- 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)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Back Bar Beverage Marketing Consultants LLC (for possible action)
 - 2) Golden Road Motor Inn Inc. d/b/a Atlantis Casino Resort Spa (for possible action)
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) Arista Networks, Inc. (for possible action)
 - 2) Conair Corporation (for possible action)
 - 3) Luvvitt LLC (for possible action)
 - 4) NetRush.com, Inc. (for possible action)
 - 5) Packsize LLC (for possible action)
 - 6) PRL Aluminum, Inc. (for possible action)
 - 7) PRL Glass Systems, Inc. (for possible action)
- E. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax):
 - 1) Krmpotic del Grosso LLC d/b/a Port of Subs (for possible action)
 - 2) Cross Country Motors (1000825329) (for possible action)
 - 3) MDC Restaurants, LLC; INKA, LLC; Laguna Restaurants, LLC; and Vince F. Eupierre, as responsible person. (for possible action)
 - 4) Absolute Music, LLC (for possible action)
 - 5) AAA Air Filter Co., Inc. (for possible action)
 - 6) Red Rock Machinery (for possible action)
 - 7) Ormat Technologies, Inc. (net proceeds of minerals tax) (for possible action)
- F. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Bally Gaming Inc. dba Bally Technologies (for possible action)
- G. Approval of Proposed Audit Findings Regarding Substantial Compliance Under Economic Development Program:
 - 1) Lincoln Electric Cutting Systems, Inc. d/b/a Torchmate, Inc. (for possible action)
- H. Approval for Authorization to Offset Pursuant to NRS 360.236:
 - 1) Veris Gold U.S.A., Inc. (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

Locally Assessed Properties Section:

- A. Taxpayer's Appeal of Treasurer's Denial of Relief from Penalty and Interest on Property Taxes Pursuant to NRS 361.4835 for Fiscal Years 2014-2015 (Washoe County):
 - 1) **Maurice Hershberger (for possible action)**
- B. **Review and Consideration for Adoption of 2016-2017 Bulletin 205 – Assessment Instruction of Agricultural Land and Open Space Property Procedures (for possible action)**

- C. **Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property (for possible action)**
- D. **Review and Consideration for Approval of the Manual of Rural Building Costs for 2016-2017 (for possible action)**
- E. Discussion and Consideration of Removal from Supplemental City – County Relief Tax Guaranteed Status pursuant to NRS 377.057(2):
 - 1) **Lander County (for possible action)**
 - 2) **White Pine County (for possible action)**
 - 3) **Storey County (for possible action)**
- V. COMPLIANCE DIVISION:
 - A. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Responsible Person Determination:
 - 1) **Chani Modi for the debts of Tangerine, Inc., dba Baja Fresh (for possible action)**
 - B. Taxpayer’s Appeal of Hearing Officer’s Decision including Consideration and Approval of Settlement Agreement or Reinstatement of Briefing Schedule (Sales/Use Tax):
 - 1) **Production Pattern & Foundry Co., Inc. (for possible action)**
 - C. Review and Consideration of Tax Commission’s Prior Order (Appeal of Hearing Officer’s Decision of Lock and Seal)
 - 1) **Uncle Vinny’s Pizza Corp. (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.