

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 4401
Las Vegas, Nevada

May 16, 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 April 11, 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) Aah Manufacturing (for possible action)
 - b) Jody Rael Photography LLC (for possible action)
 - c) Rebel Automotive LLC (for possible action)
 - d) Charming Charlie Inc. (for possible action)
 - e) Homayun M Tamim (for possible action)
 - f) RMCF-Laughlin LLC (for possible action)
 - g) Retail Is Us LLC (for possible action)
 - h) Midtown Eats (for possible action)
 - i) Taqueria Los 3 Toritos II Inc. (for possible action)
 - j) Craftsman Homes Inc. (for possible action)
 - k) Solid Silver Services LLC (for possible action)
 - l) Tha Joint Sushi (for possible action)
 - m) Diana I Lange (for possible action)
 - n) Las Vegas Tactical LLC (for possible action)
 - o) Bloom LLC (for possible action)
 - p) My Favorite Design Inc. (for possible action)
 - q) Hayley B LLC (for possible action)
 - r) Campo Foods (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. Standard Direct Sales Organization Agreements (date as indicated):
 - 1) Jusuru International Inc. (for possible action)
 - 2) Steeped Tea Inc. (for possible action)
 - C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Helm and Associates (for possible action)
 - 2) 7-Eleven Inc. (for possible action)
 - 3) Hosts Destination Services, LLC (for possible action)
 - D. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Mansfield Oil Company of Gainesville, Inc. (for possible action)
 - 2) eBay, Inc. (for possible action)
 - 3) Genworth Life Insurance Company (for possible action)
 - E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) Team Simpson Partners, Inc. (for possible action)
 - 2) Triad Transportation Technologies (for possible action)
 - 3) Ethostream, LLC (for possible action)
 - F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)
 - 1) Las Vegas Wholesale LLC (for possible action)
 - G. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
 - 1) HM Carpet Nevada Inc. (for possible action)
 - 2) MJ Christensen (for possible action)
 - H. Approval of Proposed Audit Findings Regarding Substantial Compliance Under Economic Development Program:
 - 1) VEKA West, Inc. (for possible action)
 - I. Consideration for Approval of Memorandum of Understanding with Storey County for examination of tax records concerning Storey County. (for possible action)
- IV. DIVISION OF LOCAL GOVERNMENT SERVICES:
- Locally Assessed Properties Section:
- A. **Consideration for Approval and Adoption of the 2016 – 2017 Ratio Study (Pursuant to NRS 361.333). (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)**

Centrally Assessed Properties Section:

- A. **Consideration for Approval of Form 1238CA, Real and Personal Property Statement, and Instructions as authorized under NRS 362.100, NRS 361.260, and NRS 361.265. (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) **Donald E. Nicolay (for possible action)**
 - 2) **Pu Nam Dixon (for possible action)**
 - 3) **Scott and Robyn Rosen (for possible action)**
 - 4) **Wanda May (for possible action)**
 - 5) **Horacio Springhart and Silvana Kruse (for possible action)**
- C. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **Orthopaedic Summit, Inc. ("OSET")(for possible action)**
- D. **Discussion and possible action regarding Technical Bulletin 16-0001 Reporting Requirements for Cigarette Wholesalers/Retailers (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 including update on Commerce Tax forms workshop.
- B. Online Tax (OLT) Presentation by Kannaiah Vadlakunta, Deputy Director – IT.

VIII. Consideration for Approval of Adoption of Permanent Regulations:

- A. **Adoption of the proposed regulation to implement the provisions enacted as part of SB 376, AB 175 and AB 176 (2015) which provides for the imposition, administration and collection of an excise tax on the connection of a passenger and certain transportation companies; and other matters related thereto. LCB File No. R068-15. (for possible action)**

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.