

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

Call In Number: (877) 873-8017
Access Code: 6605169

October 3, 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 August 15, 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) Arelni LLC (for possible action)
 - b) Sdi of Minden LLC (for possible action)
 - c) Momentum Consulting Inc (for possible action)
 - d) Centro Kitchen & Bar Inc (for possible action)
 - e) Pawan Jaswal Inc (for possible action)
 - f) Wendy L. Munson & Mike C. Munson (for possible action)
 - g) Parmar Corporation (for possible action)
 - h) Swag Web and Graphics LLC (for possible action)
 - i) Maria & Francisco Contreras (for possible action)
 - j) Great Basin Reprographics (for possible action)
 - k) Eng's Motor Truck Co LLC (for possible action)
 - l) Luna Durango LLC (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. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Southwest Airlines Co. (for possible action)
- 2) The Cupcakery LLC (for possible action)
- 3) Fletcher Jones West Sahara Ltd. (for possible action)
- 4) Michael Hohl Motor Co. (for possible action)
- 5) Mustang Leasing LLC (for possible action)
- 6) Sams West, Inc. (for possible action)
- 7) Coach Inc. (for possible action)
- 8) Sierra Surgery Hospital LLC (for possible action)
- 9) Wal-Mart Stores Inc. (for possible action)
- 10) TJX Companies Inc. (for possible action)
- 11) PCS Leasing Co LP dba Sprint PCS (for possible action)
- 12) Smith's Food & Drug Centers Inc. (for possible action)
- 13) William and Marilyn Duckro (for possible action)

C. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)

- 1) Mario Ernst for the debts of TLD Acquisition Co, LLC dba Vegas Bar Supply and Vegas Bar & Restaurant Supply, LLC (for possible action)
- 2) Jamie Purcell for the debts of TLD Acquisition Co, LLC dba Vegas Bar Supply and Vegas Bar & Restaurant Supply, LLC (for possible action)

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

- 1) Déjà vu Showgirls (for possible action)
- 2) Costco Wholesale (for possible action)

IV. COMPLIANCE DIVISION:

A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Gianluca Catapano (for possible action)**
- 2) **Warren Chiapparelli (for possible action)**
- 3) **Douglas and Teresa Chapman (for possible action)**

B. 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) **Opportunity 180 (for possible action)**

V. DIVISION OF LOCAL GOVERNMENT SERVICES:

Locally Assessed Properties Section:

A. Assessor's Objection of Hearing Officer's Recommended Decision regarding Property Tax Abatement:

- 1) **Howard Hughes Properties (Clark County) (APN 164-13-712--018) (NTC 07-106) (for possible action)**

- B. Locally Assessed Property Section:
 - 1) **Consideration of Amendment to Previously Adopted 2017-2018 Bulletin 206 – Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**
- C. Centrally Assessed Properties Section:
 - 1) **Determination and Allocation of Certification of Centrally Assessed 2017-2018 secured and 2016-2017 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (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. Consideration for Approval of Adoption of Permanent Regulations:
 - A. **Adoption of the revised proposed regulation relating to taxation; establishing provisions relating to the imposition, collection and remittance of sales and use taxes by retailers located outside this State; and providing other matters properly relating thereto. LCB File No. R137-15. (for possible action)**
 - B. **Adoption of the proposed regulation relating to taxation; revising provisions governing the tax on live entertainment provided at a facility that is not located on the premises of a licensed gaming establishment; and providing other matters properly relating thereto. LCB File No. R062-15. (for possible action)**
- VIII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
 - B. Discuss options for the Nevada Tax Commission’s Board Document Software.
- 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.