

NEVADA TAX COMMISSION

ADMINISTRATIVE LAW JUDGE SUBCOMMITTEE

MEETING MINUTES

TELEPHONIC MEETING

October 19, 2015

11:00 a.m.

Administrative Law Judge Subcommittee Members Present:

Thom Sheets, Commissioner (via telephone)

Ann Bersi, Commissioner (via telephone)

George Kelesis, Commissioner (via telephone)

The above subcommittee members have been assigned by Chairman Barengo as the Administrative Law ("ALJ") Judge Subcommittee.

Also Present:

Robert R. Barengo, Chairman of the Nevada Tax Commission (via telephone)

Jennifer Crandell, Special Counsel for the Nevada Tax Commission (via telephone)

Deonne Contine, Executive Director – Department of Taxation (via telephone)

Sumiko Maser, Chief Deputy Director – Department of Taxation (via telephone)

Paulina Oliver, Deputy Director – Compliance – Department of Taxation (via telephone)

Dena Smith, Chief Administrative Law Judge (via telephone)

Tina Padovano, Executive Assistant – Department of Taxation (via telephone)

Josh Hicks – Brownstein Hyatt Farber Schreck (via telephone)

Commissioner Sheets called the meeting to order at: 11:01 a.m.

I. **Public Comment.

Commissioner Sheets asked if there is any public comment.

Josh Hicks, of Brownstein Hyatt Farber Schreck, stated that now might be a good time for a change to the physical location of the Administrative Law Judge offices. Mr. Hicks suggested moving the current location of the offices, which are at the Department of Taxation, to a separate location. Mr. Hicks provided the commissioners with a letter to be added to the record.

Chairman Sheets stated that the Subcommittee will look into what may be a process to possibly moving the ALJ offices.

Deonne Contine, Executive Director, mentioned that the Insurance Commission and the Financial Institutions Division are set-up similar. The ALJ offices have always been at the Department of Taxation and it would take legislative action to change this. The technical bulletins and regulations are subject to review and approval by the Tax Commission and other bodies.

II. Consideration and possible action to approve criteria and job posting for the selection of an Administrative Law Judge, pursuant to NRS 360.130(2).

Commissioner Sheets announced that there is an opening for the ALJ position for the first time in ten (10) years.

Commissioner Sheets asked if there are any changes to the proposed ALJ Job Description.

Ann Bersi suggested possibly looking at the years of experience, which currently states three (3) years.

Commissioner Sheets stated that three (3) years of experience is the minimum.

Commissioner Sheets suggested that Deonne Contine work with Dena Smith when reviewing potential candidates.

A motion was made by Commissioner Kelesis to approve the Job Description. Commissioner Bersi seconded the motion. Commissioner Sheets agreed. All in favor. Motion carried.

Commissioner Sheets asked that two (2) or three (3) final candidates are brought before the Subcommittee.

The Subcommittee agreed to address the review process standards with Jennifer Crandell, Special Counsel.

December 7, 2015 is the next Nevada Tax Commission Meeting. Commissioner Sheets asked that Director Contine send the final candidate applications to the Subcommittee by December 7, 2015.

III. **Public Comment.

Commissioner Sheets asked for public comment.

Josh Hicks asked if the Department would consider making the public aware when an ALJ is working on a bulletin or statute.

IV. Adjourn

Meeting adjourned at 11:20 a.m.