

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2134
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

October 1, 2012

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. CONSENT CALENDAR¹:

A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).
 1. M TRUSS & COMPONENTS LLC (for possible action)
 2. F & J SALETTI INC (for possible action)
 3. Biz Xpress LLC (for possible action)
 4. YUGA CORP (for possible action)
 5. ISABELS FOR THE LOVE OF CAKE LLC (for possible action)
 6. BADHAN CORP (for possible action)
 7. American Overhead Door Co Inc (for possible action)
 8. AV REPAIR SERVICES INC (for possible action)
 9. TROPICAL SMOOTHIE RED ROCK INC (for possible action)
 10. DIR INTERNATIONAL FASHIONS INC (for possible action)
 11. TOMAATO'S (for possible action)
 12. YASH ENTERPRISES INCORPORATION (for possible action)
 13. RANGER DEVELOPMENT CO DBA SUNRISE FOOD MART (for possible action)
 14. SOUTH CHINA SEA CORP (for possible action)
 15. JS4RP LLC DBA SUBWAY (for possible action)
 16. ROCKETPOCKETZ LLC (for possible action)
 17. ENHANSULIN.COM CORPORATION (for possible action)

¹ The Commission will review all of the following 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.

- 2) Standard Direct Sales Organization Agreements (date as indicated):
 1. Paparazzi LLC (for possible action)
 2. Vivri LLC (for possible action)
 3. Akea LLC (for possible action)
 4. Thirty-One Gifts LLC (for possible action)

- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
 - 1) Korner Store and Deli Inc. (for possible action)
 - 2) Chapman Chrysler (for possible action)
 - 3) Frank & Fina's Cocina, LLC (for possible action)

- C. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
 - 1) Atta Boy Screen Printing & Graphics (for possible action)
 - 2) Don Calley Services Inc dba Image Sound & Control (for possible action)
 - 3) The Las Vegas Glove Factory Inc (for possible action)

- D. Review and Consideration of Payment Plans Previously Approved by the Nevada Tax Commission (Sales/Use and/or Modified Business Tax):
 - 1) Got Tools LLC (for possible action)
 - 2) Krmptoc Del Grosso dba Port of Subs (for possible action)
 - 3) Premier Staffing Solutions Inc (for possible action)

- E. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Venta Financial Group (modified business tax) (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Centrally Assessed Properties Section:
 - 1) **Determination and Allocation of Certification of Centrally Assessed 2013-2014 secured and 2012-2013 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (for possible action)**

- Local Government Finance Section:
- 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)**

- C. Locally Assessed Property Section:
 - 1) **Consideration of Amendment to Previously Adopted 2013-2014 Bulletin 202 – Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Consideration of Adoption of Additions and Amendments to Permanent Regulations:
 - 1) **To Repeal Certain Regulations Administered by the Nevada Department of Taxation (Regulations currently codified in Chapters 360-377 of the Nevada**

Administrative Code; and other regulations within the Tax Commission/Department's jurisdiction). (LCB File R110-12) (for possible action)

- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Trike Toys LLC (for possible action)**
 - 2) **Rocha Tacos Mexico (for possible action)**
 - 3) **Minear Greg / Desert Valley Dental (for possible action)**

- C. Taxpayer's Appeal of Hearing Officer's Decision regarding Responsible Person Determination (Sales/Use and Modified Business Tax):
 - 1) **Judy Pham (for possible action)**

- D. Taxpayer's Appeal of Hearing Officer's Decision Upholding Department's Denial of Use Tax Refund Request/Sales Tax Deficiencies on Complimentary Meals and Department's Partial Appeal of Hearing Officer's Decision:
 - 1) **Station Casinos (for possible action) (Request Closed Hearing)**

- V. 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).

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

- VII. **Next Meeting Date**

- VIII. ****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.**

- IX. **Items for Future Agendas**

- X. **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.

**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.