

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 4401
Las Vegas, Nevada

October 7, 2013

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. 168 Asian Market (for possible action)
 2. 2 Dames and a Deli (for possible action)
 3. Azzurri LLC (for possible action)
 4. BLC Woodworks LLC (for possible action)
 5. Boulder Food Mart LLC (for possible action)
 6. Byron Ray Blood (for possible action)
 7. China King Buffet (for possible action)
 8. Cole Retail Inc (for possible action)
 9. DDM LTD (for possible action)
 10. Diing Ruey America (for possible action)
 11. Double Dragon Food Corp LLC (for possible action)
 12. Gurjas Corporation (for possible action)
 13. Haneefzai Hamed & Najib Jabarknil (for possible action)
 14. Hazbi Xhindi (for possible action)
 15. Holdens Cycle Works LLC (for possible action)
 16. J & T Company LLC (for possible action)
 17. Jans Tropics & Elegant Pooch (for possible action)
 18. Jorge Marquez dba Marguez Enterprises (for possible action)
 19. Juan Martinez (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.

20. Las Vegas Baby Equipment Rentals LLC (for possible action)
 21. Maria Morales & Florentino Morales (for possible action)
 22. MFE Inc (for possible action)
 23. Mon Group Sahara Inc (for possible action)
 24. MON Restaurant Group Inc (for possible action)
 25. Reynolds Dolls Gifts & Collectibles (for possible action)
 26. Richard Ornstein and Patricia Ornstein (for possible action)
 27. Rodnee Books LLC (for possible action)
 28. Sam & Son Market (for possible action)
 29. Second Round Inc (for possible action)
 30. Sergio Carrera (for possible action)
 31. Shamoun Nidhal (for possible action)
 32. Silver State Home Maintenance (for possible action)
 33. Smith and Praferosa LLC (for possible action)
 34. Street Rider Of Reno (for possible action)
 35. Wilhelmina Moses (for possible action)
- 2) Standard Direct Sales Organization Agreements (date as indicated):
1. Alphay International Inc. (for possible action)
- B. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Cadillac Ranch & Cadillac Ranch/Rack & Pinz (for possible action) Jorge
 - 2) Seven Seas (for possible action)
 - 3) Aztec Inn & Casino (for possible action)
 - 4) Dylan's Dance Hall (for possible action)
 - 5) James C. Sexton Jr. (for possible action)
 - 6) Russell Road Food and Beverage, LLC dba Crazy Horse III (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) White Cap Industries Incorporated (for possible action)
 - 2) La Fuente Inc dba Cheetah's Lounge (for possible action)
 - 3) Shelby Automobiles Inc., nka Shelby American Inc. (for possible action)
 - 4) Newmont Mining Corporation (for possible action)
 - 5) Viking Metallurgical Corp (for possible action)
 - 6) Slices Pizza LLC (for possible action)
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax and/or Modified Business Tax):
- 1) Star Micronics America Inc. (for possible action)
 - 2) Keystone Dental Inc (for possible action)
 - 3) The Honest Kitchen Inc. (for possible action)
 - 4) Smart Technologies Corporation (for possible action)
 - 5) Plak Smacker (for possible action)
 - 6) Success Partners (for possible action)
 - 7) Ziehm Imaging Inc. (for possible action)
- E. Approval of Refund Request in Excess of \$250,000:
- 1) Mandalay Corp dba Mandalay Bay Resort & Casino (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Centrally Assessed Properties Section:
- 1) **Determination and Allocation of Certification of Centrally Assessed 2014-2015 secured and 2013-2014 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (for possible action)**
- B. Locally Assessed Property Section:
- 1) **Consideration of Amendment to Previously Adopted 2014-2015 Bulletin 203 – Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**
 - 2) Taxpayer’s Appeal of Treasurer’s Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Years 2011-2012 and 2012-2013 (Storey County) (by telephone conference call):
 - a) **Christine Fields-Mann (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) **Olympia Funding Inc. (for possible action)**
 - 2) **James Thompson dba J&J Auto Sales (for possible action)**
 - 3) **Say Ah Ng dba Lotus Garden Chinese Cuisine (for possible action)**
- B. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
- 1) **Friends of Nevada Wilderness (for possible action)**
 - 2) **Small Business Institute (for possible action)**
 - 3) **Five Loaves 2 Holy Fishes Inc, (for possible action)**
- C. Taxpayer’s Appeal and Department’s Appeal of Hearing Officer’s Decision regarding Sales/Use Tax and Modified Business Tax Determination:
- 1) **Digiprint Corporation (for possible action)**
- D. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Responsible Person Determination:
- 1) **Adam Schwartz (for possible action)**
 - 2) **Leo Schoenfeld (for possible action)**
 - 3) **Thomas Fruth; Hook & Thumb LLC dba Quiznos (for possible action)**
- E. Taxpayer’s Appeal of Hearing Officer’s Decision regarding Sales/Use Tax Determination:
- 1) **The Gun Vault Inc (for possible action)**
 - 2) **Downtown Sewing Machine (for possible action)**

V. COMPLIANCE DIVISION:

- A. Appointment of delegates to the Streamlined Sales and Use Tax Agreement pursuant to NRS 360B.110(4) and (5). (for possible action)
- B. Discussion and possible action regarding Technical Bulletin 13-0001 Estate Sellers and Auction Companies (for possible action)
- C. 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.

Please contact Erin Fierro, 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 Nevada Legislative Building, 401 S. Carson Street, Room 2134, 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.