

Nevada Tax Commission Meeting

GAMING CONTROL BOARD
1919 College Pkwy, Room 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

October 5, 2015
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 17, 2015 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):
 - 1) Ahmad T Mahan (for possible action)
 - 2) Deep Enterprises Inc. (for possible action)
 - 3) Drais Afterhours LLC (for possible action)
 - 4) Eric A Leins & Molly Gaddy (for possible action)
 - 5) Jentar Ventures Inc. (for possible action)
 - 6) Jewelry Discounters Inc. (for possible action)
 - 7) Pannu Properties LLC (for possible action)
 - 8) Tempo LLC (for possible action)
 - 9) Winner Cycles LLC (for possible action)
 - 10) Yearzero Hospitality Limited (for possible action)
 - 11) Ace Banners Inc. (for possible action)
 - 12) J & J Auto Repair & Body Shop Corporation (for possible action)
 - 13) WFTLV01 LLC (for possible action)
 - 14) Willden Family C Stores LLC (for possible action)
 - 15) Gerald K Huff DVM LTD (for possible action)
 - B. Standard Direct Sales Organization Agreements (date as indicated):
 - 1) Doterra US 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.

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Cortez Joint Venture (for possible action)
- 2) Johnson Brothers of NV Inc. (for possible action)
- 3) Nevada Dental Benefits (for possible action)
- 4) Sierra General Contractors Inc. (for possible action)
- 5) Gold Lock Corporation (for possible action)
- 6) Brahma Group Inc. (for possible action)
- 7) Loose Moose Saloon (for possible action)
- 8) Family Music Centers (for possible action)
- 9) Panda Express Inc. (for possible action)
- 10) Cabinets & Related Products, Inc. (for possible action)
- 11) C & M Garage Door Services, LLC (for possible action)
- 12) Southwest Energy, LLC (for possible action)
- 13) Cashman Equipment Company (for possible action)

D. Approval of Refund/Credit Request in Excess of \$250,000:

- 1) Ace American Insurance Company (for possible action)
- 2) Cigna Health and Life Insurance Co. (for possible action)
- 3) Metropolitan Life Insurance Company (for possible action)
- 4) Pruco Life Insurance Co. (for possible action)
- 5) Prudential Insurance Company of America (for possible action)
- 6) Technology Insurance Company (for possible action)
- 7) Nevada Restaurant Venture 1 LLC (for possible action)

E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) A10 Networks, Inc. (for possible action)
- 2) NVT Licenses, LLC (for possible action)
- 3) Sentage Corporation (for possible action)
- 4) Wenger Corp. (for possible action)
- 5) Tropitone Furniture Company, Inc. (for possible action)

F. Consideration of Recommended Proposed Findings of Fact, Conclusions of Law and Decision regarding Applicability of Property Tax Abatement:

- 1) Level 3 Communications, LLC (Lincoln County, Account # CM000990, CM000962, Case No. NTC 14-1113) (for possible action)
- 2) Dimo Dichev (Washoe County, APN 232-210-18, Case No. NTC 15-100) (for possible action)

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

- 1) Vision Holidays Inc. (for possible action)
- 2) Atlas Contractors, Inc. (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Locally Assessed Property Section:

- 1) **Consideration of Amendment to Previously Adopted 2016-2017 Bulletin 205 – 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 Year 2014-2015:
 - a) **Balvant N. Tailor dba Econolodge / Hariom TV / Hariom Apartment (Churchill County Treasurer) (for possible action)**

- B. Centrally Assessed Properties Section:
 - 1) **Determination and Allocation of Certification of Centrally Assessed 2016-2017 secured and 2015-2016 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (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) **Mario Aloe (for possible action)**
 - 2) **Veda and Steven Bristow (for possible action)**
 - 3) **Robert and Amy Mercado (for possible action)**
 - 4) **Southwest Auto (for possible action)**
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000; and Taxpayer's Appeal of Department's Denial to Grant Full Waiver of Interest
 - 1) **Source One Events (for possible action)**
- C. Taxpayer's Appeal of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **The Philantrepreneur Foundation (for possible action)**
- D. Taxpayer's Appeal of the Department's Decision Denying Taxpayer's Late Filed Petition for Redetermination (Sales/Use Tax Deficiency)
 - 1) **Riverton Elko Superstore, LLC (for possible action)**
- E. Taxpayer's Appeal of Denial of Request for Late-Filed Appeal
 - 1) **Steve Davidovici (for possible action)**
- F. **Discussion and possible action regarding Technical Bulletin 15-0002 (Revised) Shipping/Delivery Charge/Handling (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. EXECUTIVE DIVISION:

A. Administrative Law Judge:

- 1) **Consideration and possible action to appoint Dena James Smith, Esq. as Chief Administrative Law Judge for the Department of Taxation, with authority to hold hearings and make investigations, pursuant to NRS 360.130((2)). (For possible action).**

VIII. BRIEFING:

A. Briefing to/from the Commission and the Executive Director.

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, 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 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.