

NEVADA TAX COMMISSION MEETING
AGENDA

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

VIDEO CONFERENCE

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

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

June 26, 2017
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 May 8, 2017 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) Ruby Mountain Brewing Co. (for possible action)
 - b) Yousif Caroline (for possible action)
 - c) 2 8 LLC (for possible action)
 - d) Dai-Minh LLC (for possible action)
 - B. Standard Direct Sales Organization Agreements:
 - a) Save the Day Seasonings (for possible action)
 - b) Initial Outfitters Inc. (for possible action)
 - C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Leidos Constructors LLC / SAIC Constructors LLC (for possible action)
 - 2) Caterpillar Inc. (for possible action)
 - 3) FAA Las Vegas H, Inc. (for possible action)
 - 4) Hilton Resorts Corporation (for possible action)
 - 5) NAV-LVH LLC (for possible action)
 - 6) Nevada Property 1 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.

- 7) Nevada Restaurant Venture 1 LLC (for possible action)
- 8) OLCC Nevada LLC (for possible action)
- 9) PHC Elko Inc. (for possible action)
- 10) UBM LLC (for possible action)
- 11) Nike Retail Services, Inc. (for possible action)
- 12) Mens Apparel Guild in California Inc. (for possible action)
- 13) Golden State Foods Corp. (for possible action)
- 14) Bayer HealthCare Pharmaceuticals, Inc. (for possible action)
- 15) ACS US Inc. (for possible action)
- 16) Walgreens Co. (for possible action)
- 17) Summit Canyon Resources LLC (for possible action)
- 18) LV Tower 52 LLC (for possible action)
- 19) T. Nickolas Co. (for possible action)
- 20) NCI Group Inc. (for possible action)
- 21) Christian Dior Perfumes LLC (for possible action)
- 22) 99 Cent Only Stores (for possible action)
- 23) Emanuel Industries, Inc. (for possible action)

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

- 1) Health Care Service Corporation (for possible action)
- 2) Liberty Insurance Underwriters Inc. (for possible action)
- 3) Liberty Mutual Insurance Company (for possible action)
- 4) Mirage Resorts Incorporated (for possible action)
- 5) Amazon.com.kydc LLC (for possible action)

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

- 1) Peloton Interactive, Inc. (for possible action)
- 2) Process Displays, LLC (for possible action)
- 3) Sure Fit, Inc. (for possible action)
- 4) Corepak Medsystems, Inc. (for possible action)
- 5) Medacta USA (for possible action)
- 6) The Drone Store (for possible action)
- 7) Tronex International, Inc. (for possible action)
- 8) Vector Meara Transit Advertising Group, LLC (for possible action)

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

- 1) Show Off Las Vegas (for possible action)
- 2) Clear Sky Holdings, LLC (for possible action)
- 3) SWAT Motorsports (for possible action)
- 4) S & D of NV, Inc. (for possible action)
- 5) VSR Industries, Inc. (for possible action)

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

- 1) ATS Traders LLC dba AA Hookah and Vape Store 2 (for possible action)
- 2) Edmond George dba City Smokes & Vapor (for possible action)

H. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax):

- 1) Vision Holidays Inc. (for possible action)

IV. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Consideration for Approval of Appointment to the Appraiser Certification Board
1) **Sorin Popa (for possible action)**

Local Government Finance Section:

- B. **Certification of Ad Valorem Tax Rates for Fiscal Year 2017-2018 pursuant to NRS 361.4547 (for possible action)**

V. COMPLIANCE DIVISION:

- A. Taxpayer's Appeal of Administrative Law Judge Decision pursuant to NRS 360.297:
1) **Artiques Home Furnishings and Décor LLC (for possible action)**

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

- 1) **Tyronda Weinert and Jerry J. Weinert (for possible action)**

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

- 1) **Allan Butler (for possible action)**
2) **Rosanne Britton (for possible action)**
3) **George Petculescu (for possible action)**

- D. Consideration for Approval of Adoption of Emergency Regulations:

- 1) **Adoption of Emergency Administrative Regulation to regulate the packaging, labeling and advertising of marijuana and marijuana products in relation to the sale of recreational marijuana as enacted in the 2016 Initiative Petition, Ballot Question No. 2; NRS 453D. (for possible action)**

- E. Request for Closed Hearing pursuant to NRS 360.247 (2-4); and Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Douglas B. Bennett (for possible action) (Request for closed hearing which may result in closing a portion of the hearing to the public)**

VI. 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. BRIEFING:

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

VIII. Next Meeting Date: August 14, 2017

- IX. ****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.**

X. Items for Future Agendas.

XI. 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, Carson City, Nevada 89706; 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, Nevada; 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 <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.