

NEVADA TAX COMMISSION MEETING
AGENDA (Revised)

Nevada Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada 89701

Video Conference

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E. Washington Ave., Room 4412
Las Vegas, Nevada 89101

August 12, 2019
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 three (3) minutes.

- II. **Meeting Minutes:**
 - A. Consideration for Approval of the June 25, 2019 and August 2, 2019 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) Capitol Automotive Inc. (for possible action)
 - b) CSANFIZ LLC (for possible action)
 - c) Daves Supply Inc (for possible action)
 - d) Favela & Favela LLC (for possible action)
 - e) Fedelleck LLC (for possible action)
 - f) Henderson Hyundai Superstore Inc (for possible action)
 - g) JK Webster Company LLC (for possible action)
 - h) KR Gaming LLC (for possible action)
 - i) LLCK Inc (for possible action)
 - j) Mac and Malone LLC (for possible action)
 - k) Merrimak Capital Company (for possible action)
 - l) Michelle C Quinn Fine Art Advisory LLC (for possible action)
 - m) SJ Tyler Group Inc (for possible action)
 - n) St Mina Services & Supplies Inc (for possible action)
 - o) Sushi Pier Tahoe LLC (for possible action)
 - p) Well Beauty Inc (for possible action)
 - q) West Coast Ultimate Team Posters 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.

r) YL Las Vegas Four LLC (for possible action)

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

- 1) Beryl Construction LLC (for possible action)
- 2) Boston Barricade Company, Inc. (for possible action)
- 3) Door Control Services Inc. (for possible action)
- 4) Enviro Water Products/Pelican Water Systems (for possible action)
- 5) ICE NGX Canada Inc. (for possible action)
- 6) PN II Inc. (for possible action)
- 7) Roll N Lock Corporation (for possible action)
- 8) Trendway Corporation (for possible action)
- 9) Urschel Laboratories Inc. (for possible action)
- 10) Wave Electronics (for possible action)
- 11) Wild Goose Gaming Technologies Inc. (for possible action)

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

- 1) American First National Bank (for possible action)
- 2) RR Donnelley & Sons (for possible action)
- 3) Core-Mark International Inc. (for possible action)
- 4) Liberty Dental Plan of Nevada (for possible action)

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

- 1) Mirage Resorts Incorporated (for possible action)

E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)

- 1) Maria's Quick Stop LLC dba Maria's Market (for possible action)
- 2) Boardroom Aviation LLC (for possible action)
- 3) Syus, LLC dba Grape Vine Wine Bar & Grill (for possible action)

F. Consideration for the Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of the Department's Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:

- 1) Nitro Finishes dba Final Finish Auto Body (for possible action)

IV. **COMPLIANCE DIVISION:**

A. Taxpayer's Objection to Hearing Officer's Proposed Decision regarding Appeal of Denial of Request for Waiver of Penalty and/or Interest:

- 1) **An Antique Rose Inc. dba Antique Rose Florist (for possible action)**

B. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:

- 1) **Airlift Helicopters, Inc. and ALP, Inc. (for possible action)**

C. Taxpayer's Request for a Continuance; and Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:

- 1) **Enterprise Eighty-Eight Inc. dba BOHO Furniture Gallery (Appeal of Order to Cease Business) (for possible action)**
- 2) **Enterprise Eighty-Eight Inc. dba BOHO Furniture Gallery (Appeal of Order Imposing Personal Liability for Corporate Debts) (for possible action)**

- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Sam Radfar (24 Hour Sushi LLC) (for possible action)**
 - 2) **Sam Radfar (Xtreme Sushi LLC) (for possible action)**
 - 3) **Sam Radfar (Master Ser Coffee LLC dba It's a Grind Coffee House) (for possible action)**
 - 4) **Audrie M. Bergman (for possible action)**
 - 5) **Brenda Yancey (for possible action)**
 - 6) **Cornelio Murillo (for possible action)**
 - 7) **Evelyn Schutte (for possible action)**
 - 8) **Lori J. Smith (for possible action)**
 - 9) **Me Ray Shook (for possible action)**
 - 10) **Rafael Miranda (for possible action)**
 - 11) **Javier Venegas (for possible action)**
 - 12) **Lynn D. Martorello (for possible action)**
 - 13) **William R. Phillips (for possible action)**
 - 14) **Edward Kantor Jr. (for possible action)**
 - 15) **Ramon Gonzalez (for possible action)**

- E. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Adam Schwartz (for possible action)**
 - 2) **Sia Amiri (for possible action)**

- F. Taxpayer's Request for a Continuance; and Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Darren Hatch (for possible action)**

- G. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **International Precious Metals Institute (for possible action)**

- V. **INFORMATIONAL ITEMS:**
 - A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
 - B. 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. (for discussion only)

- VII. Next Meeting Date: October 7, 2019

- 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 three (3) minutes.

- IX. Items for Future Agendas. (for discussion only)

- 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 court 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, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was 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 emailed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.