

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

December 7, 2020  
9:00 a.m.

In compliance with the Governor’s Emergency Directive 006, dated March 22, 2020, and Emergency Directive 026, dated June 29, 2020, this meeting will be conducted by means of electronic communication. The public may view the meeting by live stream on the Nevada Department of Taxation’s YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed> and may submit public comment as set forth below in the Public Comment section.

**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.** Testimony will be accepted in writing or by telephone. 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. Please submit written testimony by email to [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:  
Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or +1 301 715 8592  
or +1 312 626 6799 or +1 646 558 8656  
When prompted to provide a Meeting ID, please enter: 844 2281 1706#  
Please call in between 8:15 a.m. and 8:45 a.m.  
Please call (775) 684-2100 to report technical difficulties.

II. **Meeting Minutes:**

A. **Consideration for Approval of the October 5, 2020 and October 26, 2020 Nevada Tax Commission Meeting Minutes.** (for possible action)

III. **CONSENT CALENDAR<sup>1</sup>:**

A. **Matters of General Concern:**

- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
  - a) AMTCR Nevada Inc (for possible action)
  - b) Casye Family Group LLC (for possible action)
  - c) Central Janitors Supply Co Inc. (for possible action)
  - d) Elite Nutrition & Wellness Inc. (for possible action)
  - e) Harry Mohny Erotica Museum LLC (for possible action)
  - f) Healthy Tails LLC (for possible action)
  - g) JPSQUARED, Inc. (for possible action)
  - h) Komar Industries Inc. (for possible action)
  - i) Michael Daniel Matzen (for possible action)
  - j) One Stop Auto LLC (for possible action)
  - k) Powar Group Limited (for possible action)
  - l) RBQ LLC (for possible action)

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<sup>1</sup> 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.

- m) Steven and Aleman Enterprises LLC (for possible action)
- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):
- 1) Puregreens Nutrition PTE LTD (for possible action)
  - 2) Nutriomo Labs PTE LTD (for possible action)
  - 3) Clover 7 Nutritionals PTE LTD (for possible action)
  - 4) Nutra Active PTE LTD (for possible action)
  - 5) EMS Safety Services Inc (for possible action)
  - 6) JPW Industries Inc (for possible action)
  - 7) Samsara Networks Inc (for possible action)
  - 8) POS Portal Inc (for possible action)
  - 9) FMAV (for possible action)
  - 10) Natural Healthy Concepts LLC (for possible action)
  - 11) Novatime Technology Inc (for possible action)
  - 12) Health-E Commerce Inc (for possible action)
  - 13) The National Academy of Television Arts & Sciences (for possible action)
  - 14) Filmwerks LLC (for possible action)
  - 15) Valpak Direct Marketing Systems Inc (for possible action)
  - 16) Redzone Production Systems (for possible action)
  - 17) Next Generation Films Inc (for possible action)
  - 18) Oak Hall Cap & Gown (for possible action)
  - 19) Dura Supreme LLC (for possible action)
  - 20) ORBO Corporation (for possible action)
  - 21) Graf & Sons Inc (for possible action)
  - 22) Englert Inc (for possible action)
  - 23) Allbirds Inc (for possible action)
  - 24) Marine Enterprises International LLC (for possible action)
  - 25) Me Global Inc (for possible action)
  - 26) Crossway (for possible action)
  - 27) I/D/E/A Inc (for possible action)
  - 28) CBA Florida Inc (for possible action)
  - 29) Sharetown Inc (for possible action)
  - 30) Nexus IS Inc (for possible action)
  - 31) Gray Taxidermy Inc (for possible action)
- C. Standard Direct Sales Organization Agreements:
- 1) The Body Shop at Home US LLC (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Jason Kenneth Design Inc. (for possible action)
  - 2) Sun State Components of NV (for possible action)
- E. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000, in response to COVID-19:
- 1) Maui Magnets Inc. (for possible action)
  - 2) Top Golf USA Las Vegas LLC (for possible action)
  - 3) Henderson Organic Remedies LLC dba The Source (for possible action)

- F. Approval of Refund/Credit Request in Excess of \$250,000:
  - 1) GMRI, Inc. (for possible action)
  - 2) Las Vegas Arena Management (for possible action)
  - 3) New York – New York Hotel and Casino (for possible action)
  - 4) MGM Resorts International LLC (for possible action)
  - 5) MGM Resorts International Marketing (for possible action)
  
- G. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax and/or Commerce Tax)
  - 1) Beauty and Essex Las Vegas (for possible action)
  - 2) RAD Source Technologies, Inc. v. The State of Nevada *ex rel.* Department of Taxation, Marijuana Enforcement Division, Case No. A-19-805074-W, pending in the Eighth Judicial District Court. Consideration for approval of Settlement Agreement and Stipulation and Order for Dismissal with Prejudice (for possible action)
  
- H. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) Brent Orchard (for possible action)
  - 2) Jimmy Banks (for possible action)
  - 3) Ben Yau and Yu Hu (for possible action)
  - 4) Celia Calderon (for possible action)
  - 5) Kelly Jackson (for possible action)
  - 6) Samy Elaine (for possible action)
  - 7) Essie Burriss (for possible action)
  - 8) Linda Johnson (for possible action)
  - 9) Susan Conboy dba Statement of Style (for possible action)
  - 10) Jeffrey Campbell (for possible action)
  - 11) Joseph and Julie Vander Meer (for possible action)
  
- I. Consideration for Approval of Modified Business Tax Extension Requests over \$10k – For Taxpayers Affected by the Interest Rate Percentage Error:
  - 1) Diamond Resorts Centralized Services Co. (for possible action)
  - 2) Diamond Resorts International Marketing Inc. (for possible action)
  - 3) RBG, LLC (for possible action)
  - 4) Las Vegas Resort Holdings LLC (for possible action)
  - 5) GNLV Corp. (for possible action)
  
- IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**
  - A. **REGULATION:**
    - 1) **Consideration for Adoption of Permanent Regulation LCB File No. R001-20: A Regulation relating to taxation; and to Nevada Administrative Code Chapter 361, regarding determination of taxable situs and allocation of value of locally assessed aircraft; and other matters properly related thereto. (for possible action)**
  
  - B. **Review and Approval of Net Proceeds of Minerals Projection and Prepayment Forms. (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Consideration for Approval to Remand Case back to the Administrative Law Judge, pursuant to the First Judicial District Court's Order Vacating Decision of Administrative Law Judge and Remanding Case for Additional Evidentiary Hearing:
  - 1) **Airlift Helicopters, Inc. and ALP, Inc. (for possible action)**
- B. Nevada Tax Commission's Twelve-Month Review of its Suspension of the Administrative Law Judge's July 19, 2019, Order of Revocation of the Seller's Permit, Contingent Upon the Seller's Compliance with the \$500.00 Weekly Payment Plan for the Sales & Use Tax Account Arrearage.
  - 1) **Beanners, LLC dba Mercados Mexican Bar & Grill (for possible action)**
- C. Taxpayer's Appeal of the Department's Decision to deny the Taxpayer's Request for a Late Filed Petition for Hearing:
  - 1) **Universal Metal Works LLC (for possible action)**
- D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
  - 1) **Big Burger Beer & More, LLC d/b/a Street Food (for possible action)**
  - 2) **Grand Canyon Tours, Inc. dba Grand Canyon Tour and Travel (for possible action)**
- E. Department's Motion to Dismiss Taxpayer's Appeal of Advisory Opinion No. 20-013 dated July 30, 2020; and Taxpayer's Appeal of Advisory Opinion No. 20-013 dated July 30, 2020, pursuant to NAC 360.175(2)(a):
  - 1) **Aaron Katz (for possible action)**
- F. 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) **Orthopaedic Summit Association, Inc. (for possible action)**
  - 2) **International Society of Women Airline Pilots (for possible action)**
  - 3) **Magnet Schools of America, Inc. (for possible action)**
  - 4) **United States Raelian Movement (for possible action)**
  - 5) **Nova Distribution Inc. (for possible action)**
- G. **Consideration to Delegate Authority to a Member of the Nevada Tax Commission and the Executive Director of the Nevada Department of Taxation to Negotiate Settlement Agreements for all Pending and Future Litigation. (for possible action)**
- H. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable. (for possible action)**

VI. **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).

- C. Modified Business Tax Extension Requests Under \$10k – For Taxpayers Affected by the Interest Rate Percentage Error.
- VII. **BRIEFING:**
- A. Briefing to/from the Commission and the Executive Director. (for discussion only)
- VIII. Next Meeting Date: January 25, 2021
- IX. **\*\*Public Comment.** Testimony will be accepted in writing or by telephone. 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. Please submit written testimony by email to [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:  
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- X. Items for Future Agendas. (for discussion only)
- XI. Adjourn.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Please call (775) 684-2100 to report technical difficulties.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation at (775) 684-2096 as soon as possible.

Any appeal to the Nevada Tax Commission (the “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.

\*\*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.

Notice of this meeting has been posted on the internet through the Department of Taxation’s website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>.