

NEVADA TAX COMMISSION TELECONFERENCE MEETING
AGENDA

Call In Number: (877) 873-8017

Access Code: 6605169

June 25, 2020

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 May 4, 2020 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) BRZ Liquor LLC (for possible action)
 - 2) Core Service LLC (for possible action)
 - 3) Fast Foodies R11 (for possible action)
 - 4) Frank J. Bandera (for possible action)
 - 5) Home Run Restaurant Group Inc. (for possible action)
 - 6) Little Angel LLC (for possible action)
 - 7) Malek Family Holdings LLC (for possible action)
 - 8) Millennium NV LLC (for possible action)
 - 9) Nobert Jayasinghe Vidana Patiranaage (for possible action)
 - 10) Petite Street LLC (for possible action)
 - 11) Pinon NV LLC (for possible action)
 - 12) RAZB Inc. (for possible action)
 - 13) Reed Inc. (for possible action)
 - 14) Reno Grilled Foods Inc. (for possible action)
 - 15) Resort Concepts Inc. (for possible action)
 - 16) Sabbah Inc. (for possible action)
 - 17) Scales N Tails Las Vegas LLC (for possible action)
 - 18) Sumon LLC (for possible action)
 - 19) Sun Solutions NV LLC (for possible action)
 - 20) USA Pallet Depot LLC (for possible action)
 - 21) Van Nguyen 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.

- 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) American Propeller Service (for possible action)
 - 2) CE Power Engineered Services LLC (for possible action)
 - 3) Dulles Electric & Supply Corporation (for possible action)
 - 4) Infinite Peripherals Inc. (for possible action)
 - 5) Longi Solar Technology US Inc. (for possible action)
 - 6) The Metropolitan Museum of Art (for possible action)
 - 7) Pacira Cryotech Inc. (for possible action)
 - 8) Postmates Inc. (for possible action)
 - 9) Public Media Distribution LLC (for possible action)
 - 10) Revital U (for possible action)
 - 11) Tedder Industries LLC (for possible action)
 - 12) Vibram Commerce LLC (for possible action)
 - 13) VICI Inc. (for possible action)
 - 14) Fili D'oro Inc. (for possible action)
 - 15) Flaming River Industries Inc. (for possible action)
 - 16) Geneva Pipe Company (for possible action)
 - 17) Anastasia Beverly Hills LLC (for possible action)
 - 18) CEIA USA Ltd. (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Fast Cash Buy & Sell Inc. (for possible action)
 - 2) QualCan, LLC (for possible action)
 - 3) Tryke Companies of SO NV, LLC (for possible action)
 - 4) Johnson & Johnson Health Care Systems Inc. (for possible action)
 - 5) Round Mountain Gold (for possible action)
 - 6) C&K Automotive LLC (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) MDC Holdings Inc. (for possible action)
 - 2) Krones Inc. (for possible action)
 - 3) Hitachi Data System Corporation (for possible action)
 - 4) Midland National Life Insurance Company (for possible action)
 - 5) Pacific Life Insurance Company (for possible action)
 - 6) Black Rock City LLC "Burning Man" (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) Yolos Auto Sales, LLC (for possible action)
 - 2) Alorica Business Solutions fka West Business Solutions LLC (for possible action)
- F. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
- 1) John A. and Kathryn E. Erbe (NTC 19-101) (for possible action)
- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Steven S. Acor (for possible action)
 - 2) Timothy M. Ferch (for possible action)
 - 3) Assaad Mohamad Jomaa (for possible action)

- IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**
 - A. **Certification of Ad Valorem Tax Rates for Fiscal Year 2020-2021 pursuant to NRS 361.4547 (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: August 17, 2020
- 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.

Pursuant to Governor Steve Sisolak’s Emergency Order 006, there will be no physical location for this meeting.

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.

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

****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.**

Public testimony may be presented by telephone or written comment. Please submit written comment either by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020, or by mail to the Nevada Department of Taxation, Attn: Tina Padovano, 1550 E. College Parkway, Carson City, Nevada 89706.

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 (775) 684-2096 prior to the meeting.

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/>.