

**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

March 9, 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 January 27, 2020 and February 13, 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) DBC International Inc. (for possible action)
      - b) Lokal Salon-Boutique 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) Polymer Logistics Inc. (for possible action)
    - 2) Athlete Performance Solutions (for possible action)
    - 3) Carolina Products Inc. (for possible action)
    - 4) Charlotte's Web, Inc. (for possible action)
    - 5) NTH Degree Acquisition Inc. (for possible action)
    - 6) Fenty Beauty LLC (for possible action)
    - 7) Kat Von D Beauty, LLC (for possible action)
    - 8) Printfly Corporation dba thedealrack.com/rushordertees.com (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.

- 9) Old Dominion Freight Line, Inc. (for possible action)
  - 10) Kendo Holdings, Inc. (for possible action)
  - 11) Eargo Hearing Inc. (for possible action)
  - 12) Storage Systems Unlimited Inc. (for possible action)
  - 13) VMR Products LLC (for possible action)
  - 14) Canadian Posters International Inc. dba PI Fine Art (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) CF Arcis X Holdings LLC (for possible action)
  - 2) Insomniac Holdings LLC dba Electric Daisy (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Core-Mark International Inc. (for possible action)
  - 2) Panda Express (for possible action)
  - 3) ACI Worldwide Corp. (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) Chandelier Banquet Hall, LLC (for possible action)
  - 2) C&H Limited Series LLC dba Just Play (for possible action)
  - 3) Century Communities of Nevada LLC (for possible action)
  - 4) Valru Power, Inc. dba Las Vegas Auto Parts & Salvage (for possible action)
- F. Consideration to Appoint Terri Upton, Deputy Executive Director, as a Delegate to the Streamlined Sales Tax Agreement Governing Board pursuant to NRS 360B.110(5). (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. **Local Government Services:**

- 1) **Review and Consideration for Approval of the Assessor's Handbook of Rural Building Costs for 2021-2022, as authorized under NAC 361.128(a) (for possible action).**
- 2) **Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property for application in FY 2019 - 2020 (for possible action).**
- 3) **Discussion and Consideration for Granting the Waiver to remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2):**
  - a) **Lander County (for possible action)**
  - b) **White Pine County (for possible action)**
  - c) **Pershing County (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) Adam Schwartz (for possible action)
  - 2) Jerry Colegrove (for possible action)
  - 3) James W. Williamson and Robert W. Williamson (for possible action)
  - 4) Osnat Binyamin (for possible action)
  - 5) Karen D. Newton and Kenneth B. Newton (for possible action)
  - 6) Rocio L. Cuevas (for possible action)
- B. **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) Joint Commission Resources, Inc. (for possible action)
  - 2) American Gastroenterological Association Institute, Inc. (for possible action)
- C. **Taxpayer's Appeal of the Department's Decision, issued on December 10, 2019, to Deny the Taxpayer's Request for a Late Filed Petition for Hearing:**
- 1) Alex Towing (for possible action)
- D. **REGULATION(S):**
- 1) **Consideration for Adoption of Permanent Regulation LCB File No. R123-18: A Regulation relating to taxation; clarifying, for purposes of the sales tax, provisions concerning certain charges against a person who rents or leases tangible personal property; and providing other matters properly relating thereto. (for possible action)**
  - 2) **Consideration for Adoption of Permanent Regulation LCB File No. R056-18: A Regulation relating to taxation; revising provisions governing the determination of whether food sold by a retailer is prepared food intended for immediate consumption for the purposes of the imposition of sales and use taxes on the retail sale of the food; and providing other matters properly relating thereto. (for possible action)**

- VI. **Consideration to delegate authority to a member of the Nevada Tax Commission to negotiate and approve settlements and promulgate emergency regulations on behalf of the Marijuana Enforcement Division. (for possible action)**

VII. **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).

VIII. **BRIEFING:**

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)
  
- IX. Next Meeting Date: May 4, 2020
  
- 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 three (3) minutes.
  
- XI. Items for Future Agendas. (for discussion only)
  
- 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 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 (775) 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.