

NEVADA TAX COMMISSION MEETING
AGENDA

Office of the Attorney General
100 North Carson Street, Mock Court Room
Carson City, NV 89701

Video conference

Office of the Attorney General
Grant Sawyer Building
555 E. Washington Avenue, Room 4500
Las Vegas, NV 89101

May 6, 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 March 4, 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) D&K Corp. (for possible action)
 - b) HT2 Franchising Store 2 LLC (for possible action)
 - c) Intimate Designs Floral LLC (for possible action)
 - d) Jea Peters Inc. (for possible action)
 - e) Jockey International Global Inc. (for possible action)
 - f) Masm LLC (for possible action)
 - g) Pietros Famiglia Co. (for possible action)

 - B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):**
 - 1) Catalyst Learning Company (for possible action)
 - 2) Cambridge University Press (for possible action)
 - 3) Bushwacker Inc. (for possible action)
 - 4) Boulder Construction (for possible action)
 - 5) VYV Corporation (for possible action)
 - 6) Veritiv Publishing and Print Management Inc. (for possible action)
 - 7) vCore Limited Partners 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.

- 8) United Methodist Publishing House (for possible action)
- 9) Spontaneous Games Inc. (for possible action)
- 10) RevSpring, Inc. (for possible action)
- 11) Panda Planner Inc. (for possible action)
- 12) Pacon Corporation (for possible action)
- 13) Onnit Labs LLC (for possible action)
- 14) More Than Strings (for possible action)
- 15) MIHI LLC (for possible action)
- 16) Macquarie Energy LLC (for possible action)
- 17) Macquarie Capital USA Inc. (for possible action)
- 18) Macquarie Capital Funding LLC (for possible action)
- 19) Lund Motion Products Inc. (for possible action)
- 20) Leotek Electronics USA LLC (for possible action)
- 21) Las Ventanas Retirement Community (for possible action)
- 22) Isonas Inc. (for possible action) Calling In
- 23) Garage Experts of Las Vegas (for possible action)
- 24) Fred Hecht & Associates (for possible action)
- 25) Fernley Ministorage Center (for possible action)
- 26) East Penn Manufacturing Co. (for possible action)
- 27) Craig Allen Scott (for possible action)
- 28) Lund Inc. (for possible action)

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

- 1) Coca Cola Oasis Inc. (for possible action)
- 2) Allianz Life Insurance Company of North America (for possible action)
- 3) Health Care Service Corporation (for possible action)
- 4) Entisys Solutions Inc. (for possible action) Calling In.

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

- 1) Vas Sar Inc. (for possible action)
- 2) English Garden Florist LLC (for possible action)

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

- 1) Laudan, LLC dba Fedvan (for possible action)
- 2) Grosz Live Productions, LLC (for possible action)
- 3) D'Pinoy Joint (for possible action)

F. Consideration for Approval of the Recommended Settlement Agreement and Stipulations (Commerce Tax)

- 1) Allied Flooring Services (for possible action)

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

A. Local Government Services:

- 1) **Discussion and Consideration for Approval of the 2020 – 2021 Improvement Factor Study, pursuant to NRS 361.261(2). (for possible action)**
- 2) **Review and Consideration for Adoption of Bulletin 209, 2020 - 2021 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b) (for possible action)**

- 3) **Consideration for Approval and Adoption of the 2019 - 2020 Ratio Study, pursuant to NRS 361.333. (for possible action)**
- 4) **Review and Consideration of Approval of the Renewal of the Residential Construction Tax.**
 - a) **Lincoln County School District (for possible action)**
- 5) **Consideration for Approval of a Reappointment to the Appraiser Certification Board**
 - a) **Sorin Popa (for possible action)**
- 6) **Discussion and Consideration for Approval for the 2020-2021 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)**
- 7) **Consideration for Approval to Order a Rehearing to reconsider the Waiver for Lander County to remain on Guaranteed Status for Supplemental City-County Relief Tax (for possible action)**
- 8) **Petition for Reconsideration of the Nevada Tax Commission's Findings of Fact, Conclusion of Law and Decision dated April 1, 2019 denying the Waiver for the County to remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2).**
 - a) **Lander County (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. **Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:**
 - 1) **Arjun Inc. dba Royal Distributing (for possible action)**
 - 2) **Ryan A. Keller for Corporate Debts of Keller and Sons, Inc. dba Meineke Super Center (for possible action)**
 - 3) **Michael Keller for Corporate Debts of Keller and Sons, Inc. dba Meineke Super Center (for possible action)**
- B. **Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:**
 - 1) **Garrett F. Siller (for possible action)**
 - 2) **Brett Anderson (for possible action)**
 - 3) **James Cooper (for possible action)**
 - 4) **Cesar Salmoran (for possible action)**
 - 5) **Gaya L. Guymon (for possible action)**
 - 6) **Dustin M. Acker (for possible action)**
 - 7) **Jose S. Landa (for possible action)**
 - 8) **Robert Young (for possible action)**
 - 9) **Sefana Boles (for possible action)**
 - 10) **Susan Rispoli (for possible action)**
 - 11) **Toni P. Puente (for possible action)**

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

- D. Petition for Reconsideration of Department's Revocation of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
 - 1) **Nevada Bighorns Unlimited – Reno Chapter (for possible action)**

- E. Request for Closed Hearing pursuant to NRS 360.247 (2-4); Consideration for Approval to Include Additional Evidence into the Record; and Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175.
 - 1) **Bob Kingston Productions, Inc. dba Saddle N Spurs Saloon (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).

- VII. **BRIEFING:**
 - A. Briefing to/from the Commission and the Executive Director. (for discussion only)

- VIII. **ITEMS FOR FUTURE AGENDAS.** (for discussion only)

- IX. **NEXT MEETING DATE:** June 25, 2019

- 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. **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.