

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

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

*Video Conference*

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

Call In Number: (877) 873-8017  
Access Code: 6605169

December 4, 2017  
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 five (5) minutes.
- II. Consideration for Approval of the October 2, 2017 and November 1, 2017 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) The Appliance Store LLC (for possible action)
  - b) High Desert Oil NV Inc. (for possible action)
  - c) Desert Venture LLC (for possible action)
  - d) Marzieh Mehrvarz Inc. (for possible action)
  - e) Sun Homes Services Inc. (for possible action)
  - f) Kildare LLC (for possible action)
  - g) MyFit LLC (for possible action)
  - h) Heidi Kang LLC (for possible action)
  - i) MJSK Agency LLC (for possible action)
  - j) FT Pub IV LLC (for possible action)
  - k) FT Pub III LLC (for possible action)
  - l) Bus Stop Service Center Inc. (for possible action)
  - m) Drake Software LLC (for possible action)
  - n) Alanddon LLC (for possible action)
  - o) John D. Sherwood (for possible action)
  - p) Fortune Star Cuisine (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.

- q) Reid Corp (for possible action)
- r) Sushi Pier LLC (for possible action)
- s) SD&W LLC (for possible action)
- t) Busch Summit LLC (for possible action)
- u) Donny Holtzer (for possible action)

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

- 1) Arch Insurance Company (for possible action)
- 2) John Hancock Life Insurance Company (USA) (for possible action)
- 3) Integral Associates LLC (for possible action)
- 4) Garlock Printing & Converting West (for possible action)
- 5) Amazon Services LLC (for possible action)
- 6) Amazon.Com LLC (for possible action)
- 7) Arrow Enterprise Computing Solutions, Inc. (for possible action)
- 8) Auto Brake & Clutch (for possible action)
- 9) Nevada Cement Company (for possible action)
- 10) Vega Enterprise, Inc. (for possible action)
- 11) Count's Kustoms LLC (for possible action)
- 12) Logical Industries Corp. (for possible action)
- 13) A Creative Charity Solution (for possible action)
- 14) Tricon Wear Solutions LLC (for possible action)
- 15) Nevada AK, Inc. (for possible action)

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

- 1) Aurora Diagnostics DBAs Laboratory Medicine Consultants and Western Pathology (for possible action)
- 2) Customink LLC (for possible action)
- 3) CMC Steel Fabricators, Inc. (for possible action)

**D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)**

- 1) Napa Valley Pottery & Floral (for possible action)

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

**A. Local Government Services:**

- 1) Consideration for Adoption of Permanent Regulation on Improvement to or Change in Actual Use of Property, to amend NAC 361.610465, NAC 361.610485 and NAC 361.61049 to bring these provisions in line with the calculation of the abatement for remainder parcels in NAC 361.61038 LCB File NO. R018-17 (for possible action)

**B. Locally Assessed Properties Section:**

- 1) Taxpayer's Objection to Hearing Officer's Recommended Decision regarding Property Tax Abatement:
  - 1) Gerhard J. Nock Trust (Clark County) (APN 138-16-218-001) (NTC 17-101) (for possible action)

**V. COMPLIANCE DIVISION:**

**A. Taxpayer's Appeal of Administrative Law Judge Decision pursuant to NRS 372.145:**

- 1) **4 Z's Enterprises LLC (for possible action)**

- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Maxine Lee (for possible action)**
  - 2) **Michael Gutierrez (for possible action)**
  
- C. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Robert R. Susnar III (for possible action)**
  - 2) **Arlene and William Moskowitz (for possible action)**
  
- D. 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) **James 1:27 Ministries (for possible action)**
  - 2) **Dr. Miriam and Sheldon G. Adelson - Campus for Jewish Life, Inc. (for possible action)**
  - 3) **Maccabee Task Force Foundation (for possible action)**
  - 4) **Legacy Law & Finance Group, LLC (for possible action)**
  - 5) **American Bankruptcy Institute (for possible action)**
  
- E. **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:
  - 1) Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
  - 2) 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.
  
- VIII. Next Meeting Date: January 16, 2017
  
- IX. **\*\*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 five (5) minutes.**
  
- X. Items for Future Agendas.
  
- 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; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno. Notice of this meeting was also 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.