

## **Nevada Tax Commission Meeting**

GAMING CONTROL BOARD  
1919 College Pkwy, Suite 100  
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD  
Grant Sawyer State Office Building  
555 E Washington Avenue, Room 2450  
Las Vegas, Nevada

December 8, 2014

**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.**

9:00 a.m. 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. CONSENT CALENDAR<sup>1</sup>:

A. Matters of General Concern:

1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).

1. Orfelina C. Roa (for possible action)
2. Regency Petroleum Inc. (for possible action)
3. Hakim Enterprises (for possible action)
4. Dataplus Communication Limited (for possible action)
5. Shea Evans (for possible action)
6. Carniceria Samber (for possible action)
7. Moxie 3 Inc. (for possible action)
8. S&M0511 Inc. (for possible action)
9. Josefs Vienna Konditorei & Bakery (for possible action)
10. Florsource Inc. (for possible action)
11. RAI Industries LLC (for possible action)
12. Free World Products Inc. (for possible action)
13. Coyote Trail LLC (for possible action)
14. Pepes Tacos #5 (for possible action)
15. Cheeseburger LLC (for possible action)
16. Jacob Livestock (for possible action)
17. All-Wall Equipment Company Inc. (for possible action)
18. National Rifle Association of America (for possible action)
19. Jeunesse Inc. (for possible action)

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<sup>1</sup> The Commission will review all of the following 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):
- 1) Easthill Group Inc. dba The Eastwood Company (for possible action)
  - 2) The ColorMatrix Corporation (for possible action)
  - 3) Electronic Commodities Exchange LP dba Ritani.com (for possible action)
  - 4) Firehouse Productions Inc. (for possible action)
  - 5) Kyjen Company LLC (for possible action)
  - 6) LaFrance Corp (for possible action)
  - 7) AllStar Marketing Group LLC (for possible action)
  - 8) Icynene Corporation (for possible action)
  - 9) PolyOne Corp (for possible action)
- C. Consideration for Approval of Payment Plan Request:  
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) Two Guys from Italy (for possible action)
- D. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax)
- 1) The Original Nicco's Pizza (for possible action)
  - 2) ATTA Boy Screen Printing & Graphics (for possible action)
  - 3) Johnny D's Auto Inc. (for possible action)
- E. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Toys "R" Us – Delaware, Inc. (for possible action)
  - 2) Brite Glass Inc. (for possible action)
  - 3) Allure Wedding Chapel (for possible action)
  - 4) Hamilton Mortgage (for possible action)
  - 5) Bistro Central, LV LLC (for possible action)
- F. Consideration of Administrative Law Judge Order of Dismissal and Stipulations for Settlement (Property Tax Abatement):
- 1) Sparks Galleria Investors Inc. (Stipulation) (Docket 08-263 to 273) (for possible action)
  - 2) Longley Lane Professional Campus LLC (Stipulation) (Docket 08-238, 08-240 to 242, 08-244 to 08-247 and 08-249 to 08-251) (for possible action)
  - 3) PN II Inc. (Order Dismissing Appeal) (Docket 08-219) (for possible action)
- G. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Ice Lounge LV (for possible action)
  - 2) The Home Mag of Las Vegas (for possible action)
  - 3) Cardinal Health 414, Inc. (for possible action)
  - 4) Cardinal Health 200 LLC (for possible action)
  - 5) Clearwater Paper Corporation (for possible action)
  - 6) 10-7 LLC (for possible action)
  - 7) Hermes of Paris (for possible action)
- H. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Humana Insurance Company (insurance premium tax) (for possible action)
  - 2) Samsung Telecommunications America LLC (sales tax) (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

- A. Locally Assessed Properties Section:  
Taxpayer's Appeal of Assessor's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2013-2014:  
1) **Las Vegas Pizza LLC dba Pizza Hut (Clark County Assessor) (for possible action)**
- B. Centrally Assessed Properties Section:  
Addition to Certification of Centrally Assessed Property Valuation, 2014-15  
Unsecured Roll:  
1) **12 month CWIP for Union Pacific Railroad (for possible action)**  
Addition to Certification of Centrally Assessed Property valuations, 2015-16  
Secured Roll:  
2) **6 month CWIP for Union Pacific Railroad (for possible action)**

IV. COMPLIANCE DIVISION:

- A. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):  
1) **Alliance for Nevada Nonprofits (for possible action)**  
2) **NAEPEC Education Foundation (for possible action)**
- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:  
1) **Frontier Door & Window LLC (for possible action)**  
2) **Michael P. Feld of Cars Direct Inc. (for possible action)**
- C. Taxpayer's Appeal of Hearing Officer's Decision regarding Responsible Person Determination:  
1) **Jerime Pinkerton (for possible action)**
- D. Taxpayer's Appeal of Hearing Officer's Decision regarding Responsible Person Determination and Failure to Substantially Comply with Abatement Agreement:  
1) **R.M. Precision Swiss of Nevada Inc. (for possible action)**
- E. Taxpayer's Appeal and Department's Appeal of Hearing Officer's Decision regarding Modified Business Tax Determination:  
1) **Bill Davis State Farm Agency (for possible action)**
- F. **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)**

V. COMPLIANCE DIVISION:

- A. Discussion and possible action regarding Technical Bulletin 14-0003 Severe Financial Emergency – AGO 2013-01 (for possible action)
- B. Discussion and possible action regarding Technical Bulletin 14-0004 Insurance Premium Tax Issues – AGO 2013-02 (for possible action)

- C. Discussion and possible action regarding Technical Bulletin 14-0005 Employee Leasing – AGO 2013-03 (for possible action)
- D. Discussion and possible action regarding Technical Bulletin 14-0006 Farmers and Agriculture Exemptions from Sales Tax (for possible action)
- E. 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).
- VI. BRIEFING:
  - A. Briefing to/from the Commission and the Executive Director.
- VII. **Next Meeting Date**
- 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 five (5) minutes.
- IX. **Items for Future Agendas**
- X. 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 reporter furnished by the Commission.

Please contact Christine Platt, 775-684-2096 for 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 meeting located at the Gaming Control Board, 1919 College Pkwy, Suite 100, Carson City, NV.

**\*\*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; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada. Notice of this meeting was also posted on the Internet through the Department of Taxation website at [www.tax.nv.gov](http://www.tax.nv.gov).