

Nevada Tax Commission Meeting

NEVADA STATE CONTRACTOR'S BOARD
9670 Gateway Dr., Suite 100
Reno, Nevada

VIDEO CONFERENCE

NEVADA STATE CONTRACTOR'S BOARD
2310 Corporate Circle, Suite 200
Henderson, Nevada

June 25, 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 CALENDAR¹:**

A. **Matters of General Concern:**

- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).**
 1. Abdul G Haneefzai (for possible action)
 2. Adventure Scuba Center Inc. (for possible action)
 3. Archies Giant Hamburger (for possible action)
 4. Bella Grande Entrances LLC (for possible action)
 5. Café Santa Lucia LLC (for possible action)
 6. Cellurself LLC (for possible action)
 7. Century Glass Inc. (for possible action)
 8. Chens Kitchen LLC (for possible action)
 9. Cost Alternatives Manufacturing Inc. (for possible action)
 10. DCMAS LLC (for possible action)
 11. First Cup LV Charleston & Desert Foothills LLC (for possible action)
 12. First Cup LV Las Vegas Blvd & Speedway Blvd LLC (for possible action)
 13. First Cup LV Las Vegas Blvd & Warm Springs LLC (for possible action)
 14. First Cup LV Rainbow Blvd & Post Rd LLC (for possible action)
 15. First Cup LV Silverado Ranch Blvd & Bermuda Rd LLC (for possible action)
 16. First Cup LV Tropicana Blvd & Rainbow Blvd LLC (for possible action)
 17. Guru Nanak LLC (for possible action)
 18. Harland Watch & Diamond LTD (for possible action)
 19. J Ibarra Inc. (for possible action)
 20. J Morales Inc. (for possible action)
 21. Langhans Leland D (for possible action)

¹ 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.

22. Micro System Design (for possible action)
 23. Midlife Crisis LLC dba Carson Motor Sports
 24. Nikos Greek Kitchen Inc. (for possible action)
 25. Pegs Northwest Inc. (for possible action)
 26. Pho Restaurant LLC (for possible action)
 27. Ryrie & Me LLC (for possible action)
 28. Ser-Mac Inc. (for possible action)
 29. Tri Color Paints LLC (for possible action)
 30. Uno Mas Inc. (for possible action)
 31. Wedge JJs LLC (for possible action)
- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Liberty Medical Supply Inc. (for possible action)
 - 2) Computershare Inc. (for possible action)
 - 3) Rhodes Ranch Association Inc. (for possible action)
 - 4) AIG Global Claims Services Inc. (for possible action)
 - 5) Breathe Photography LLC (for possible action)
- C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):
- 1) Ormat Technologies Inc. (net proceeds of minerals tax) (for possible action)
 - 2) Circle K Stores Inc. (other tobacco products) (for possible action)
 - 3) Associated Food Stores Inc. (other tobacco products) for possible action)
 - 4) Core-Mark International Inc. (other tobacco products) (for possible action)
 - 5) Capitol Distributing Inc. (other tobacco products) (for possible action)
 - 6) Precision Copier Service Inc. (for possible action)
 - 7) Sundance Helicopters Inc./Saguaro Rentals LLC (for possible action)
 - 8) RCI Entertainment (Las Vegas) Inc. (for possible action)
 - 9) SF Paris LLC (for possible action)
- D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Las Vegas Festival Food Corp. (for possible action)
 - 2) Henderson Defense Industries LLC (for possible action)
 - 3) Men's Wearhouse Inc. (for possible action)
 - 4) Home Depot USA Inc. (for possible action)
- E. Consideration for Approval of Payment Plan Request:
New Payment Plans – Current (Sales/Use and/or Modified Business Tax)
- 1) David Duran Inc. dba El Burrito (for possible action)
 - 2) Savvy Promotions LLC (for possible action)
- F. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Nevada Power Company (Sale/Use Tax) (for possible action)
 - 2) Barrick Cortez Inc. (net proceeds of minerals tax, pursuant to limited scope audit) (for possible action)
 - 3) Cigna Health and Life Insurance Company (insurance premium tax) (for possible action)
 - 4) Sun Life Assurance Company of Canada (insurance premium tax) (for possible action)
 - 5) Prudential Insurance Company (insurance premium tax) (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

Local Government Finance Section:

- A. **Certification of Ad Valorem Tax Rates for Fiscal Year 2014-2015 pursuant to NRS 361.4547 (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) **The Rpleft Foundation (for possible action)**
2) **Feeding Pets of the Homeless (for possible action)**
- B. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
1) **Las Vegas Restaurant Group dba Nicks NY Pizza and Oyster Bar (for possible action)**
- C. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
1) **EDR Inc. (for possible action)**
- D. Remand from the District Court for Review of Audit:
1) **Digiprint (for possible action)**
- E. Taxpayer's Appeal of Administrative Law Judge's Decision Affirming Department's Classification of Taxpayer as a Financial Institution Pursuant to NRS 363A.050 (Modified Business Tax):
1) **LaDonna J. Koeller Insurance Agency Inc. (for possible action)**

V. COMPLIANCE DIVISION:

- A. Discussion and possible action regarding Technical Bulletin 14-000_ Taxation of Leases and Subleases of Tangible Personal Property (for possible action)
- B. Discussion and possible action regarding Technical Bulletin 14-000_ Construction Contractors (for possible action)
- C. 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.

- 1) Pursuant to NRS 360.105, the proposed budget and legislation for the upcoming Legislative Session

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 Nevada State Contractor’s Board, 9670 Gateway Dr., Suite 100, Reno, Nevada.

****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 and on the Legislative website at www.leg.state.nv.us.