

NEVADA TAX COMMISSION MEETING  
MINUTES

May 1, 2023  
9:00 a.m.

Members Present:

Tony Wren, Chairman  
Ann Bersi, Commissioner  
Francine Lipman, Commissioner  
Jeff Rodefer, Commissioner  
Randy Brown, Commissioner  
H. Stan Johnson, Commissioner  
Sharon Byram, Commissioner  
Craig Witt, Commissioner

- I. Call the meeting to order and establish a quorum.

Chairman Wren called the meeting to order. A quorum was established.

- II. Public Comment.

Ron Voigt was present in Las Vegas and submitted comments in writing and in person. Written comments are part of the meeting record.

Director Hughes administered an oath to all parties testifying.

- III. Meeting Minutes:

- A. Consideration for Approval of the March 6, 2023 and April 4, 2023 Nevada Tax Commission Meeting Minutes.

Commissioner Byram made a motion to approve the March 6, 2023, meeting minutes. Commissioner Witt seconded the motion. All in favor. Motion carries.

Commissioner Byram made a motion to approve the April 4, 2023, meeting minutes. Commissioner Rodefer seconded the motion. All in favor. Motion carries.

- IV. CONSENT CALENDAR:

- A. Matters of General Concern:

- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
- a) Body Jewelry Accessories Inc.
  - b) Le Café Du Monde LLC
  - c) MBP Enterprises
  - d) NVGRE Donut Inc.
  - e) Nyree LLC
  - f) Paoluccio Foods Inc.
  - g) POP Drinks LLC
  - h) Sunny Transitions LLC
  - i) V&H Pizza Inc.

- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:

- 1) 1<sup>st</sup> Phorm International LLC
- 2) Aesop USA Inc.
- 3) Baggallini Inc.
- 4) Balemaster
- 5) Faithlife LLC
- 6) Foxblood Inc.
- 7) Half Face Blades
- 8) Hollister Whitney Elevator Co LLC
- 9) Liberty Coin LLC
- 10) Lively Hearing Corporation
- 11) Memphis Shades
- 12) Meow Wolf Las Vegas
- 13) Merchants Metals LLC
- 14) Mobiltex Technologies Inc.
- 15) RG Barry Corporation
- 16) Satair USA Inc.
- 17) Steiner Electric Company

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

- 1) Access Computers
- 2) K-Kel Inc.
- 3) Desert Lumber US LBM LLC
- 4) Avalon Care Center-VA Reno LLC
- 5) Hamilton Co.
- 6) NM Nevada Trust
- 7) Ernest Packaging Solutions
- 8) Issel Corporation
- 9) Charles River Laboratories Inc.
- 10) Doppelmayr USA Inc.
- 11) Sparks Marketing Corp.
- 12) FA Reno LLC
- 13) Nevada Ready Mix

D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) Trevett Williams
- 2) Rodan Ciezki
- 3) Dale and Lorri Mills

IV. D. 2) Rodan Ciezki: Commissioner Rodefer mentioned that there seemed to be a lack of cooperation over the years with the taxpayer. He asked if the Department has a level of comfort with this taxpayer with regard to this offer-in-compromise. Mixaly Arambula was present on behalf of the Department. Ms. Arambula stated that the Department is comfortable. The taxpayer signed payment plans and the Department does have liens in place. Ms. Arambula stated that the Department is not able to do further collections on the other officers. One officer has submitted an offer-in-compromise which was approved.

Chairman Wren pulled item IV. D. 1) Trevett Williams for further discussion.

Commissioner Rodefer made a motion to approve the consent calendar, excluding Item IV. D. 1) Trevett Williams. Commissioner Bersi seconded the motion. All in favor. Motion carries.

Item IV. D. 1) Trevett Williams: Chairman Wren asked if the Department is looking at the four partners for the remaining balance. Mixaly Arambula was present on behalf of the Department. Ms. Arambula stated that one of the partners is out of the question. The Department did have a personal lien for James Johnson, Jr. in October of 2009, and Wayne C. James in January of 2012. Unfortunately, due to system errors, the personal liens were not renewed. Commissioner Byram made a motion to approve the offer-in-compromise of Trevett Williams. Commissioner Johnson seconded the motion. All in favor. Motion carries.

V. LOCAL GOVERNMENT SERVICES DIVISION:

A. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):

1) Timothy Ziegler

Jeffrey Mitchell was present on behalf of the Nevada Department of Taxation. Jeffrey Talton was present on behalf of Sofidel America. Tina Poff, with the Clark County Assessor's office, was present. Commissioner Bersi mentioned the business name should be added or changed on the agenda. Commissioner Byram made a motion to table the matter of Sofidel America Corporation, that's listed as Timothy Ziegler on the agenda, to the next meeting. Commissioner Lipman seconded the motion. All in favor. Motion carries.

2) Warren Cunningham

Jeffrey Mitchell was present on behalf of the Nevada Department of Taxation. Warren Cunningham was present. Donna Merrill, Clark County Treasurer's office, was present. Commissioner Lipman made a motion to uphold the Treasurer's denial. Commissioner Bersi seconded the motion. Commissioner Bersi withdrew her second. Motion died. Commissioner Bersi made a motion to adjust the waiver of penalty to allow fifty-percent (50%) of the penalty to be waived and refunded to Mr. Cunningham. Commissioner Rodefer seconded the motion. Commissioner Lipman voted nay. Motion carries.

B. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Washoe County):

1) Sandra Althaus

Jeffrey Mitchell was present on behalf of the Nevada Department of Taxation. Sandra Althaus was present. Linda Jacobs, Deputy Treasurer for Washoe County, was present. Commissioner Byram made a motion to uphold the Treasurer's denial of the waiver of penalty for the case of Sandra Althaus. Commissioner Lipman seconded the motion. All in favor. Motion carries.

C. Consideration for Approval and Adoption of the 2023 - 2024 Ratio Study, pursuant to NRS 361.333.

Victoria Salas and Jeffrey Mitchell were present on behalf of the Nevada Department of Taxation. Janet Iribarne was present on behalf of Elko County. Loreen Vasso-Cerini was present on behalf of Pershing County. Commissioner Byram made a motion to approve and adopt the 2023 – 2024 Ratio Study. Commissioner Witt seconded the motion. All in favor. Motion carries.

D. Discussion and Consideration for Approval of the 2024-2025 Improvement Factor Study, pursuant to NRS 361.261(2).

Cheryl Erskine was present on behalf of the Nevada Department of Taxation. Commissioner Witt made a motion to approve the 2024-2025 Improvement Factor Study. Commissioner Bersi seconded the motion. All in favor. Motion carries.

- E. Discussion and Consideration for Approval for the 2024-2025 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365.

Jeffrey Mitchell and Neysa Maano were present on behalf of the Nevada Department of Taxation. James Susa, with MGM Resorts, was present. Mary Ann Weidner and David Denman were present on behalf of the Clark County Assessor's office. Commissioner Brown disclosed that his employer is AT&T and telephone and internet equipment is mentioned in the Manual. Commissioner Byram made a motion to approve the 2024-2025 Personal Property Manual. Commissioner Rodefer seconded the motion. All in favor. Motion carries.

- F. Review and Consideration for Adoption of Bulletin 213, 2024-2025 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b).

Cheryl Erskine was present on behalf of the Nevada Department of Taxation. Commissioner Witt made a motion to adopt Bulletin 213, 2024-2025 Agricultural Land Values and Open Space Property Procedures. Commissioner Lipman seconded the motion. All in favor. Motion carries.

#### VI. COMPLIANCE DIVISION:

- A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) Diana Freij

Mixaly Arambula was present on behalf of the Nevada Department of Taxation. Richard Vallari, Diana Freij and Maha Rabankhalil were present on behalf of the taxpayer. The matter was tabled until the next Nevada Tax Commission meeting.

- B. Approval of Refund/Credit Request in Excess of \$250,000:
  - 1) ATCO Structures & Logistics (USA) Inc.

Guy Childers and Jennifer Lewis were present on behalf of the Nevada Department of Taxation. Commissioner Brown made a motion to approve the matter of ATCO Structures & Logistics (USA) Inc. Commissioner Byram seconded the motion. All in favor. Motion carries.

- 2) eBay Inc.

Guy Childers was present on behalf of the Nevada Department of Taxation. Commissioner Lipman made a motion to approve the matter of eBay Inc. Commissioner Bersi seconded the motion. All in favor. Motion carries.

- VII. Governor Lombardo's Executive Order 2023-003 requiring Executive Branch boards to freeze issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor's Office by May 1, 2023, recommending at least 10 regulations for removal and any other regulations that can be streamlined, clarified, reduced or otherwise improved.

No action was taken.

VIII. 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).

IX. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

Director Hughes reported that the Department will be presenting SB29 and SB50 to Assembly Revenue tomorrow at 4:00 p.m. The Department's budget closed on April 15<sup>th</sup>. The Department's RFP for Project Mynt was released on April 3<sup>rd</sup> and the last day to submit proposals is May 2<sup>nd</sup>. The Department is having employee appreciation week from May 8<sup>th</sup> through May 12<sup>th</sup>. There will be games, food, and dress-up days. And lastly, as Chief Deputy Nevarez-Goodson mentioned, the report for Executive Order 02-003 will be submitted to the Governor's Office today.

- X. Next Meeting Date: June 26, 2023

- XI. Public Comment.

There was no public comment.

- XII. Items for Future Agendas.

No items for future agendas were discussed.

- XIII. Meeting adjourned at 12:42 p.m.