

NEVADA TAX COMMISSION MEETING
AGENDA

August 15, 2022
9:00 a.m.

This meeting may be viewed by live stream on the Nevada Department of Taxation's YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

Nevada Department of Taxation
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119

Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, NV 89502

Nevada Department of Taxation
1550 E. College Pkwy.
Carson City, NV 89706

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** – Testimony will be accepted in writing, by telephone or in person. 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. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or
+1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656
When prompted, please enter Webinar ID: 857 9909 8917#
Please call in between 8:15 a.m. and 8:45 a.m.
Please call (775) 684-2100 to report technical difficulties.

II. **Meeting Minutes:**

- A. Consideration for Approval of the June 27, 2022, Nevada Tax Commission Meeting Minutes. (for possible action)
B. Consideration for Approval of the July 26, 2022, 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) Collecting Warehouse 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.

- b) Holiday Inn Club Vacations Incorporated (for possible action)
 - c) HRO Inc. (for possible action)
 - d) Moinuddin Ahmed (for possible action)
 - e) S and W Feed & Supply LLC (for possible action)
 - f) Signature Equipovision LLC (for possible action)
 - g) Stephen Edward Janecka (for possible action)
 - h) Texture NV Inc. (for possible action)
- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
- 1) Association of Certified Fraud Examiners Inc. (for possible action)
 - 2) Barnes 4WD LLC (for possible action)
 - 3) CHIRP (for possible action)
 - 4) Morrow Technologies Corporation (for possible action)
 - 5) Oltmans Companies & Subsidiaries (for possible action)
 - 6) Steelite International USA Inc. (for possible action)
 - 7) TSUSA (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Bulldog Liquidators LLC (for possible action)
 - 2) McLane Suneast Inc., dba McLane Pacific (for possible action)
 - 3) Starbucks Corporation (for possible action)
 - 4) Beacon Sales Acquisition Inc. (for possible action)
 - 5) De Lage Landen Financial Services Inc. (for possible action)
 - 6) DWWNVJHF LLC (for possible action)
 - 7) Einstein and Noah Corporation (for possible action)
 - 8) Haute LLC (for possible action)
 - 9) Motional AD Inc. (for possible action)
- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations
- 1) Nets Enterprise, LLC (for possible action)
 - 2) Informa Exhibitions U.S. Construction & Real Estate, Inc. and Informa Exhibitions LLC (for possible action)
- E. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Jody A. Ghanem (for possible action)
 - 2) Warren G. Kirwin (for possible action)
 - 3) Michael V. Schula (for possible action)
 - 4) Michael R. Segura (for possible action)
 - 5) Christian A. Valle (for possible action)
 - 6) Danny L. and Shanyn L. Walker (for possible action)
- IV. **DIVISION LOCAL GOVERNMENT SERVICES:**
- A. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Nye County):
- 1) **Isidoro T. Alcazar (for possible action)**
- B. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):
- 1) **Soon Holl (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Karina Bechtold (for possible action)**
- B. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) **Metropolitan Life Insurance Company (for possible action)**
 - 2) **Pacific Life Insurance Company (for possible action)**
 - 3) **Rocky Mountain Hospital and Medical Service Inc. (for possible action)**
 - 4) **Siemens Industry Inc. (for possible action)**
- C. 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) **American Society of Histocompatibility and Immunogenetics (for possible action)**
- D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Adventure Photo Tours, Inc. (for possible action)**
 - 2) **Todd Campbell for the debts of Conejo Eats Concept Group dba Stir Krazy (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. Next Meeting Date: October 3, 2022

- IX. ****Public Comment** – Testimony will be accepted in writing, by telephone or in person. 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. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
- Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or
+1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656
- When prompted, please enter Webinar ID: 857 9909 8917#
Please call in between 8:15 a.m. and 8:45 a.m.
Please call (775) 684-2100 to report technical difficulties.

- X. Items for Future Agendas. (for discussion only)

- XI. Adjourn.

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, by email tpadovano@tax.state.nv.us or call (775) 684-2096 prior to the meeting.

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.

Any appeal to the Nevada Tax Commission (the “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.

**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.

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, 700 E. Warm Springs Rd., 2nd Floor, Las Vegas, 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 for posting to the State Library in Carson City, to the Attorney General’s Office in Carson City, and to the Nevada Legislative Building in Carson City.