

NEVADA TAX COMMISSION MEETING
AGENDA

Nevada Legislative Building
401 S. Carson Street, Room 2134
Carson City, Nevada

Video Conference

Legislative Counsel Bureau
Grant Sawyer State Office Building
555 E. Washington Ave., Room 4401
Las Vegas, Nevada

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

January 16, 2018
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 of and possible approval to adopt Nevada Tax Commission Resolutions 2018-1 and 2018-2 commending John Marvel and Thomas Sheets for their service to the Nevada Tax Commission. (for possible action)
- III. Consideration for Approval of the December 4, 2017 Nevada Tax Commission Meeting Minutes. (for possible action)
- IV. CONSENT CALENDAR¹:
 - A. Matters of General Concern:
 - 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
 - a) Walker Marine Inc. (for possible action)
 - b) R&L Sales & Service (for possible action)
 - c) Haris Industrial Gases Inc. (for possible action)
 - d) Hickory Hollow Rentals LLC (for possible action)
 - e) Old Hickory Sheds LLC (for possible action)
 - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Sprint Telephony PCS LP (for possible action)
 - 2) Lhoist North America of Arizona, Inc. (for possible action)
 - 3) Advanced Concepts & Designs LLC (for possible action)
 - 4) Speedway Auto Center Inc. (for possible action)
 - 5) INT-Sourcing, Inc. (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.

- C. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) American Telephone and Telegraph Company (AT&T Corp.) (for possible action)
 - 2) AT&T Global Network Services LLC (for possible action)

- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) Biotronik Inc. (for possible action)
 - 2) Brown Jordan Company LLC (for possible action)
 - 3) La Quinta Franchising LLC (for possible action)
 - 4) Stratix Corporation (for possible action)

- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
 - 1) Dave's Specialty Cars (for possible action)
 - 2) Papa's Pizza (for possible action)

- F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)
 - 1) Vegas Bros. LTD dba Boulder City Cigarette Factory (for possible action)
 - 2) SCCF Craig dba Sin City Cigarette Factory 2 (for possible action)
 - 3) Vegas Bros. LTD dba Laughlin Cigarette Factory (for possible action)
 - 4) Vegas Bros. LTD dba Pahrump Valley Smokes (for possible action)
 - 5) Vegas Bros. LTD dba Sin City Cigarette Factory (for possible action)
 - 6) SCS Nellis LLC dba Sin City Smokes (for possible action)
 - 7) RYO Cigarettes of Nevada, Inc. dba Double D's Tobacco Emporium (for possible action)
 - 8) RYO Cigarettes of Nevada, Inc. dba Smoke 4 Less (for possible action)

- G. Consideration for Approval of Payment Plan Request: 12 Month Review (Sales/Use and/or Modified Business Tax):
 - 1) Gina Siripak dba Sakun Thai (for possible action)

- V. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - A. Consideration of Appointment or Re-Appointment to the Appraiser Certification Board
 - 1) **Shannon Silva (for possible action)**
 - 2) **William C. Bailey (for possible action)**

- VI. COMPLIANCE DIVISION:
 - A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Jonathan Beltran (for possible action)**
 - 2) **Mark Sender (for possible action)**
 - 3) **Wilbur D. Dorothy II and Michele K. Dorothy (for possible action)**

 - B. 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) **Legacy Law & Finance Group, LLC (for possible action)**

- 2) **Intercompany Long Term Care Insurance Conference Association, Inc. (for possible action)**
- C. Consideration for Adoption of Permanent Regulations (this item will not commence before 10:00 a.m.):
 - 1) **Adoption of permanent regulation to establish procedures for the issuance, suspension or revocation of licenses issued by the Department of Taxation, provide operating requirements to licensed marijuana establishments, require monthly filing of returns and remittance of tax imposed on the sales of marijuana, require the maintenance of certain records, and provide for the inspection of such records relating to the regulation and taxation of marijuana pursuant to NRS 453D, and other related matters. LCB File No. R092-17. (for possible action)**
- VII. 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).
- VIII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
- IX. Next Meeting Date: March 5, 2018
- X. ****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.**
- XI. Items for Future Agendas.
- XII. 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.