

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 4412
Las Vegas, Nevada

June 25, 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 for Approval of the May 7, 2018 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) AMD Pizza LLC (for possible action)
 - b) BH Retailing Inc. (for possible action)
 - c) BIN 702 LLC (for possible action)
 - d) Cordon Bleu De France Inc. (for possible action)
 - e) Discount Cheyenne Smokeshop LLC (for possible action)
 - f) DK Group LLC (for possible action)
 - g) Fast Foodies R3 LLC (for possible action)
 - h) JJ Sushi LLC (for possible action)
 - i) Lakeside Bar & Grill LLC (for possible action)
 - j) McCarran Café LLC (for possible action)
 - k) Michael G. Janik (for possible action)
 - l) Middaugh Donald (for possible action)
 - m) On Target Guns Inc. (for possible action)
 - n) Tamar Luxury Cosmetics Inc. (for possible action)
 - o) Two Fast LLC (for possible action)
 - B. Standard Direct Sales Organization Agreements (date as indicated):
 - 1) Alison's Pantry (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. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) John Oliver Inc. (for possible action)
 - 2) Fresenius USA Marketing Inc. (for possible action)
 - 3) Hyperloop Technologies, Inc. (for possible action)

- D. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Western Alliance Bank (for possible action)
 - 2) Riversource Insurance Company (for possible action)
 - 3) Health Care Service Corporation (for possible action)
 - 4) Pruco Life Insurance Company (for possible action)
 - 5) Markel Insurance Company (for possible action)

- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) ALK Abello Inc. (for possible action)
 - 2) Arterioocyte Medical Systems Inc. (for possible action)
 - 3) Camatic Seating Inc. (for possible action)
 - 4) Emuamericas LLC (for possible action)
 - 5) Immedia Semiconductor (for possible action)
 - 6) Elemental Design (for possible action)
 - 7) Medical Guardian LLC (for possible action)
 - 8) Moody Bible Institute of Chicago (for possible action)
 - 9) Navien Inc. (for possible action)
 - 10) Neu Concepts LLC (for possible action)
 - 11) Core Brands LLC (for possible action)
 - 12) Riptail LLC (for possible action)
 - 13) Squatty Potty LLC (for possible action)
 - 14) Teletronics Technology Corporation (for possible action)

- F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
 - 1) Blue Kestrel Operations, LLC (for possible action)
 - 2) Michael and Judy Sheldon (for possible action)
 - 3) La Choza 1 (for possible action)

- G. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
 - 1) FP Holdings, L.P. (NTC 17-103) (for possible action)

- IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**
 - A. Taxpayer's Appeal of the Assessor's Denial of Waiver of Penalty and Interest per NRS 361.4835 (Washoe County):
 - 1) **Joseph T. & Carrie Lacey (for possible action)**

 - Local Government Finance Section:
 - B. **Certification of Ad Valorem Tax Rates for Fiscal Year 2018-2019 pursuant to NRS 361.4547 (for possible action)**

- V. **COMPLIANCE DIVISION:**
 - A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Larry and Stephanie Schwartz (for possible action)**
 - 2) **Ronald F. Hover (for possible action)**

- 3) **Yader A. Gomez (for possible action)**
- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Chani Modi (for possible action)**
 - 2) **Ravi Lalla (for possible action)**
 - 3) **Hassan K. Sheikh (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) **Mojave Educational Foundation Inc. (for possible action)**
- D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Gato Malo Inc. dba Carson City Harley Davidson (for possible action)**
- E. Taxpayer's Appeal (pursuant to NAC 360.175) of Administrative Law Judge's Decision Revoking Seller's Permit pursuant to NRS 372.145.
 - 1) **Smogs R Us LLC, dba Uncle Max's Auto Sales & Leasing (for possible action)**
- VI. 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).
- VII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.
 - B. For Information Only: Marijuana Enforcement Presentation.
- VIII. Next Meeting Date: August 13, 2018
- IX. ****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.
- X. Items for Future Agendas.
- XI. 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.