

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

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

March 5, 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 January 16, 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) Di Nuovo LLC (for possible action)
 - b) Las Vegas Locksmith LLC (for possible action)
 - c) Owens Clothing LLC (for possible action)
 - d) Rydcon Enterprises LLC (for possible action)
 - e) South Creek Clothing Co. (for possible action)
 - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Century National Insurance Company (for possible action)
 - 2) Christian Dior Inc. (for possible action)
 - 3) Paramount Nevada Asphalt Company LLC (for possible action)
 - C. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) American Merchandising Specialists Inc. (for possible action)
 - 2) Bravado International Group Merchandising Services Inc. (for possible action)
 - 3) ImportLA LLC, dba TATSoul Tattoo Supply (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.

- 4) Iradimed Corp (for possible action)
- 5) Laser Products Industries Inc. (for possible action)
- 6) Litecure LLC (for possible action)
- 7) Mercantile Trading LLC (for possible action)
- 8) Rose Brand Wipers Inc. (for possible action)
- 9) Tecan SP Inc. (for possible action)
- 10) United Construction Products Inc. dba Bison Innovative Products (for possible action)
- 11) Zija International Inc. (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)

- 1) Habibian Soccer Group, Inc. dba Soccer Zone (for possible action)
- 2) Samzee Inc. (for possible action)
- 3) Smokeys (for possible action)
- 4) Room Resolutions (for possible action)
- 5) Atlantis Casino Resort (for possible action)
- 6) William Feather (for possible action)

E. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax):

- 1) Fine Art Photography Ltd. dba Mikels Fine Art Photography (for possible action)
- 2) Balloonsupply.com LLC (for possible action)
- 3) Silver State Fence & Stain LLC (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 for Fiscal Year 2017- 2018 (Lyon County):

- 1) **Brad H. and Sherry L. Lencioni; and Bridgewater Inv. Inc. (Various Parcel Numbers) (for possible action)**

B. Discussion and Consideration for Granting the Waiver to remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2):

- 1) **Lander County (for possible action)**
- 2) **White Pine County (for possible action)**
- 3) **Pershing County (for possible action)**

Locally Assessed Section:

C. Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property for application in FY 2017-2018 (for possible action).

D. Review and Consideration for Approval of the Manual of Rural Building Costs for 2019-2020 (for possible action).

V. COMPLIANCE DIVISION:

A. Taxpayer's Appeal of Administrative Law Judge Decision pursuant to NRS 372.145:

- 1) **Tow Guys (for possible action)**
- 2) **Reliance Auto Repair LLC (for possible action)**

- B. Taxpayer's Appeal of the Department's Decision Denying Taxpayer's Late Filed Petition for Redetermination (Sales/Use Tax Deficiency)
 - 1) **Eagle Gas (for possible action)**
- C. Ninety (90) Day Review of the Commission's December 4, 2017 Decision to Stay the Administrative Law Judge's Order of Revocation pursuant to NRS 372.145:
 - 1) **4 Z's Enterprises LLC (for possible action)**
- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Young Kim (for possible action)**
 - 2) **John T. Coleman (for possible action)**
 - 3) **Benny Riccardo (for possible action)**
 - 4) **Isabel Godinez (for possible action)**
 - 5) **Richard Alan Anderson (for possible action)**
- E. 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) **The National Exchange Club Foundation (for possible action)**
- F. Consideration for approval of the Second Revised Advisory Opinion (15-001 and 15-002), per the Court's Order.
 - 1) **Service Rock Products, Inc. and Nevada Ready Mix, Inc. (for possible action)**
- G. Taxpayer's appeal of Second Revised Advisory Opinion (15-001 and 15-002):
 - 1) **Service Rock Products, Inc. and Nevada Ready Mix, Inc. (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.
- VIII. Next Meeting Date: May 7, 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.