

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

May 7, 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 March 5, 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) Basic Aerie #2672 Fraternal Order of Eagles (for possible action)
 - b) Chin Chin LLC (for possible action)
 - c) Project Lion LLC (for possible action)
 - d) Triple C Corporation (for possible action)
 - e) Victorian Mart Inc. (for possible action)
 - f) Waheed D. Zaman and Christina M. Zaman (for possible action)
 - B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Peach State Acquisition Corporation (for possible action)
 - 2) OS Operations (for possible action)
 - 3) Valley Health System LLC (for possible action)
 - 4) Southern Nevada Welding (for possible action)
 - 5) McLane/Suneast, Inc.(for possible action)
 - C. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) PayPal, 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.

D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) The Antigua Group, Inc. (for possible action)
- 2) Covercraft Industries LLC (for possible action)
- 3) Hank's Clothing for Men and Women, Inc. (for possible action)
- 4) Heatlink Group Inc. (for possible action)
- 5) HUR USA, Inc. (for possible action)
- 6) Manduka LLC (for possible action)
- 7) Mathews & Parlo Carpet Wholesalers (for possible action)
- 8) Quick Ship Treasures, Inc. (for possible action)
- 9) Renown Regional Medical Center (for possible action)
- 10) Renown South Meadows Medical Center (for possible action)
- 11) Ring Inc. (fka Bot Home Automation, Inc.) (for possible action)
- 12) Schneider Electric IT USA, Inc. (for possible action)
- 13) Tweezerman International, LLC (for possible action)
- 14) VIP Cinema, LLC (for possible action)
- 15) La Tavola LLC (for possible action)

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

- 1) Sunrise Coffee, LLC (for possible action)

F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (civil penalties)

- 1) Discount Cigarette II Smoke Shop (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. **Consideration for Approval and Adoption of the 2018 - 2019 Ratio Study (Pursuant to NRS 361.333). (for possible action)**

B. **Discussion and Consideration for Approval for the 2019-2020 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)**

C. **Discussion and Consideration for Approval of the 2019 – 2020 Improvement Factor Study (Pursuant to NRS 361.261(2)) (for possible action)**

D. **Review and Consideration for Adoption of Bulletin 208, 2019 - 2020 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b) (for possible action)**

E. **Review and Consideration of Approval on the Renewal of the Residential Construction Tax – Churchill County School District (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) Michael and Suzane Sisco (for possible action)
- 2) Robert Calvert (for possible action)
- 3) Claudia Perez (for possible action)
- 4) Pamela S. Roybal (for possible action)
- 5) Paul Anderson (for possible action)

- B. **Department’s Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:**
 - 1) David Nicol (for possible action)
 - 2) Stephen M. Lubawy (for possible action)

- C. **Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 372.145 and NAC 360.175:**
 - 1) El Tumi Restaurant (for possible action)
 - 2) Jack Rabbit Investments LLC (for possible action)

- D. **Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 360.245 and NAC 360.175**
 - 1) Pahrum Valley Auto Plaza, LLC (for possible action)

- E. **Department’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 370:**
 - 1) Smoking Hot LLC dba Discount Cigarettes #3 (for possible action)

- F. **Consideration for Adoption of Permanent Regulations pursuant to NRS 372.725:**
 - 1) Adoption of revised permanent regulation relating to sales and use tax; adopting provisions governing the application of sales and use tax to amounts charged for an order for the delivery of a basket, box or other arrangement containing food that is prepared for immediate consumption; and providing other matters properly relating thereto. LCB File No. R038-17 (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. Briefing from Jennifer Crandell, Deputy Attorney General, regarding public records update.
 - C. For Information Only: Presentation on Audit Process.

- VIII. Next Meeting Date: June 25, 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.