

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

October 1, 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. Meeting Minutes:
 - A. Consideration for Approval of the August 13, 2018 Nevada Tax Commission Meeting Minutes. (for possible action)
 - B. Consideration for Approval of the September 13, 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) Balzer Enterprises Inc. (for possible action)
 - b) Choley Incorporated (for possible action)
 - c) Doreens Desert Rose Florist Inc. (for possible action)
 - d) Dreamgirls of Las Vegas LLC (for possible action)
 - e) Krystina Bruno & Victor Bruno III (for possible action)
 - f) Miz Lolas Spirits & Gaming 3 LLC (for possible action)
 - g) Miz Lolas Spirits & Gaming 4 LLC (for possible action)
 - h) Miz Lolas Spirits & Gaming 5 LLC (for possible action)
 - i) Music Box Bar LLC (for possible action)
 - j) Nevadenn Inc. (for possible action)
 - k) Pet Station LLC (for possible action)
 - l) Phillip Kenny and Richard Price LLC (for possible action)
 - m) S&G Sky LLC (for possible action)
 - n) Tasty China Bistro LLC (for possible action)
 - o) Yunnan Garden 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.

- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
 - 1) AFCO Systems Inc. (for possible action)
 - 2) CNIRA Incorporated aka ARINC Incorporated (for possible action)
 - 3) Bear Down Brands LLC (for possible action)
 - 4) Technical Glass Products (for possible action)
 - 5) Keep Truckin Inc. (for possible action)
 - 6) Living Clean LLC (for possible action)
 - 7) Wingspan Optics (for possible action)
 - 8) Proslide Technology Inc. (for possible action)
 - 9) So Clean Inc. (for possible action)

- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
 - 1) Core-Mark International Inc. (for possible action)
 - 2) Slice of Vegas LLC (for possible action)

- D. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) Aria Resort & Casino LLC (for possible action)
 - 2) Allianz Life Insurance Company of North America (for possible action)
 - 3) New York Life Insurance Company (for possible action)
 - 4) United Healthcare Insurance Co. (for possible action)
 - 5) Prudential Insurance Company of America (for possible action)

- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
 - 1) Town Square Las Vegas, LLC dba McFadden's (for possible action)
 - 2) Great Basin Community Food Cooperative, Inc. dba Great Basin Community Food Co. (for possible action)
 - 3) Adwin LLC dba Nu Car Rentals (for possible action)

- F. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax):
 - 1) Sierra Restaurant Management LLC (for possible action)

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

- A. **LOCAL GOVERNMENT SERVICES:**
 - 1) **Consideration for Approval of an Addendum to the Previously Adopted 2019-2020 Bulletin 208 – Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**
 - 2) Consideration for Approval of Appointment to the Appraiser Certification Board.
 - a) **Kelson Powell (for possible action)**

- B. **CENTRALLY ASSESSED PROPERTY SECTION:**
 - 1) **Determination and Allocation of Certification of Centrally Assessed 2019-2020 Secured and 2018-2019 Unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (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) **Robert Reyes & Kelly Krzyzaniak (for possible action)**
 - 2) **Christopher Grobl (for possible action)**
 - 3) **Bruce Herman (for possible action)**
 - 4) **Darla D. Hardy (for possible action)**
 - 5) **Stephen M. Lubawy (for possible action)**
- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) **Mark A. Ziga (for possible action)**
 - 2) **Jose S. Landa (for possible action)**
 - 3) **Darryl Hill (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) **Alliance of Women in Worker's Compensation (for possible action)**
 - 2) **Mercy for Animals (for possible action)**
- D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
- 1) **Olga and Michael Haggerty (for possible action)**
 - 2) **Justin L. Angelo dba Swat Motorsports (for possible action)**
- E. Consideration for Approval of Adoption of Temporary Regulation - LCB File No. T-002-18P:
- 1) Adoption of proposed Temporary Regulation relating to taxation; clarifying the distribution of \$3,500,000 to local governments in which a marijuana establishment or medical marijuana establishment has been established; and providing other matters properly relating thereto. (for possible action)
- F. Request for Closed Hearing pursuant to NRS 360.247 (2-4); and Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
- 1) **Green Revolutions, LLC dba Bachi Burger; and Bachi Burger, LLC dba Bachi Burger (Request for closed hearing which may result in closing a portion of the hearing to the public) (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: Presentation - Administrative Law Judges

VIII. Next Meeting Date: December 3, 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, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, 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 to the State Library in Carson City and to the Nevada Legislative Building in Carson City.