

Nevada Tax Commission Meeting
AGENDA

GAMING CONTROL BOARD
1919 College Pkwy, Room 100
Carson City, Nevada

VIDEO CONFERENCE

GAMING CONTROL BOARD
Grant Sawyer State Office Building
555 E Washington Avenue, Room 2450
Las Vegas, Nevada

February 8, 2016
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 December 7, 2015 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) Bazan Capital Venture LLC (for possible action)
 - b) Three Deserts of Nevada LLC (for possible action)
 - c) High Country Commercial Refrigeration Inc. (for possible action)
 - d) Knockout Sports Bar & Grill LLC (for possible action)
 - e) Nutrishop Reno LLC (for possible action)
 - f) Silver Screen East Inc. (for possible action)
 - g) David A Floyd (for possible action)
 - h) PLS Restaurants Inc. (for possible action)
 - i) Hair Studio Inc. (for possible action)
 - j) SPB Ventures LLC, dba Zest Bistro & Bar (for possible action)
 - k) SA Smoke Shop LV LLC (for possible action)
 - l) Spotlight LV LLC, The (for possible action)
 - B. Consideration for Approval of Payment Plan Request: New Payment Plans (Sales/Use and/or Modified Business Tax):
 - 1) Ready Golf 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. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Anna's Linens, Inc. (for possible action)
 - 2) Chocolate Magic Las Vegas LLC dba Hersheys Chocolate World Attraction Las Vegas (for possible action)
 - 3) Summerlin Vision Center (for possible action)
 - 4) Black Star 88 LLC (for possible action)
 - 5) Brady Linen Services LLC (for possible action)
 - 6) PAE Applied Technologies LLC (for possible action)
 - 7) Master Tech Auto LLC (for possible action)
 - 8) Antonio's Auto Glass (for possible action)
 - 9) Border Construction Specialties, LLC (for possible action)
 - 10) Bridgestone Americas Tire Operations LLC (for possible action)
 - 11) Carter's Retail Inc. (for possible action)
 - 12) Disney Store USA LLC (for possible action)
 - 13) E & H Distributing (for possible action)
 - 14) Eldorado Resorts Corp. (for possible action)
 - 15) Family Music Centers Inc. (for possible action)
 - 16) Kahunaville at Las Vegas Inc. (for possible action)
 - 17) Las Americas (for possible action)
 - 18) New Castle Corp. (for possible action)
 - 19) Ralph's Grocery Company (for possible action)
 - 20) Ramparts Inc. (for possible action)
 - 21) URS Federal Support Services (for possible action)
 - 22) US Composite Pipe South, LLC (for possible action)
 - 23) West Wind Aviation, Inc. (for possible action)
 - 24) Pete Findlay Automotive Inc. (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Clear Wireless LLC (for possible action)
 - 2) Solar City Corporation (for possible action)
- E. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):
- 1) Exsel Exhibits (for possible action)
 - 2) RTC Industries, Inc. (for possible action)
 - 3) Novocure, Inc. (for possible action)
 - 4) Rohde & Schwarz USA Inc. (for possible action)
 - 5) Lacquer Craft Hospitality, Inc. (for possible action)
 - 6) Santa Maria Advertising Corp. (for possible action)
 - 7) VitalSmarts, LLC (for possible action)
 - 8) Restoration Hardware, Inc. (for possible action)
 - 9) Design Within Reach, Inc. (for possible action)
 - 10) MSCI, Inc. (for possible action)
- F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)
- 1) S. Thomas Peters for Beale Street Blues Company dba BB King Blues Club (for possible action)

- IV. DIVISION OF LOCAL GOVERNMENT SERVICES:
 - A. Taxpayer's Appeal of Treasurer's Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835:
 - 1) **Las Vegas Golf Club (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) **Prapa Benpard (for possible action)**
 - 2) **Antonina Tillman (for possible action)**
 - 3) **Manouchehr Dezfooli (for possible action)**
 - 4) **Van Lee (for possible action)**
 - 5) **Gina Rapisura (for possible action)**

 - B. Petition for Reconsideration of Department's Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes (Sales/Use Tax):
 - 1) **Hela Bima World, Nevada N/P Corp. (for possible action)**

 - C. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable (for possible action)**

- VI. COMPLIANCE DIVISION:
 - A. 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).

 - 3) Annual Report for Delinquency Payments (dates as indicated)

- VII. BRIEFING:
 - A. Briefing to/from the Commission and the Executive Director.

- VIII. **Discussion and Consideration of Draft Commerce Tax Return (for possible action)**

- IX. Next Meeting Date.

- 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 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; 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; 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 www.tax.nv.gov.

Notice of this meeting was faxed to the State Library in Carson City and to the Nevada Legislative Building in Carson City.