

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2135
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4412
Las Vegas, Nevada

October 6, 2014

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.

9:00 a.m. 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. **CONSENT CALENDAR¹:**

A. **Matters of General Concern:**

1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).**

1. Crazy Pita Summerlin LLC
2. Capriottis BH LLC
3. Nevada Restaurant Services Inc.
4. Restaurant Row Conner LLC
5. SGB LLC
6. Janis D. Fusaro
7. Aircraft Machine Works
8. Diamond Printing Inc.
9. Sushi 7 Inc.
10. Anixter Inc.
11. Shawarma Plus Inc.
12. Reno Dealership Group LLC
13. Linda Newcomb
14. Hakim Enterprises
15. Genkis LLC
16. LVQSR Inc.
17. Chenlin LLC
18. DJ Sunset LLC
19. Blanca F. Canizales
20. Samad Salahi & Sara Aasmi

¹ The Commission will review all of the following 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.

21. All In Enterprises LLC
22. Golden Market 5 LLC
23. Margarito Nungaray & Ramiro Nungaray
24. Cemrock Landscapes
25. Virginia City Jerky Co Inc.
26. Sushi Concepts LV LLC
27. Bugsys Blinds LLC
28. Maverick Airstar LLC
29. Skillzmadd Inc.
30. Bryverlstee Inc.
31. Sevensteps Surplus
32. H F & M Inc.
33. Nabila Nassri
34. Hye Young Chang
35. Sonata LLC
36. S & S Enterprises

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

- 1) Star2Star Communications (for possible action)
- 2) 888 USA Inc. (for possible action)
- 3) Candle Science Inc. (for possible action)
- 4) Integrated Airline Services (for possible action)
- 5) MKTG Inc. (for possible action)
- 6) INX LLC (for possible action)
- 7) J.R. Clancy Inc. (for possible action)
- 8) U S Hospitality Publishers Inc. (for possible action)
- 9) Onicon Inc. (for possible action)

C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):

- 1) Prestige Chrysler Jeep Dodge (for possible action)
- 2) Ausra Manufacturing NV I LLC and Areva Solar Inc. (for possible action)
- 3) Joanne Renee Kinshella (STC/STC) (for possible action)
- 4) IGT (for possible action)

D. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) Mutual of America Life Insurance Company (for possible action)
- 2) Hussongs Las Vegas LLC dba Hussongs Cantina (for possible action)

E. Review and Consideration of Payment Plans Previously Approved by the Nevada Tax Commission (Sale/Use and/or Modified Business Tax)

- 1) Grujeet S. Grewal DBA md Mini Market (for possible action)

F. Approval of Proposed Audit Findings Regarding Substantial Compliance Under Economic Development Program:

- 1) Continuum Packing Solutions LLC (for possible action)
- 2) Rice Lake Weighing Systems Inc. (for possible action)

III. DIVISION OF LOCAL GOVERNMENT SERVICES:

A. Locally Assessed Property Section:

- 1) **Consideration of Amendment to Previously Adopted 2015-2016 Bulletin 204 – Assessment Instruction for Agricultural Land, to include Tables relating to the valuation of open-space golf course land and improvements. (for possible action)**
- 2) Taxpayer’s Appeal of Treasurer’s Denial of Relief from Penalty and Interest on Property Taxes Per NRS 361.4835 for Fiscal Year 2012-2013:
 - a) **Enel Stillwater, LLC (Churchill County Treasurer) (for possible action)**
 - b) **HNM Properties, Inc. (Washoe County Treasurer) (for possible action)**

B. Centrally Assessed Properties Section:

- 1) **Appeals of Valuation of Centrally-Assessed Property pursuant to NAC 360.186**
 - a) **Nevada Power (for possible action)**
 - b) **Sierra Pacific Power (for possible action)**
- 2) **Determination and Allocation of Certification of Centrally Assessed 2015-2016 secured and 2014-2015 unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320 and 361.323. (for possible action)**

IV. COMPLIANCE DIVISION:

A. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Alex A. Foglia dba Foglia Smoke and Gifts (for possible action)**
- 2) **Hook & Thumb LLC dba Quiznos 8607 (for possible action)**

B. Taxpayer’s Appeal of Hearing Officer’s Decision of Lock and Seal:

- 1) **Uncle Vinny’s Pizza Corp. (for possible action)**

C. Review and Consideration of District Court Order Remanding this Matter for the Nevada Tax Commission to Remand to the Department for Purposes of Conducting an NRS 372.665 Determination to Determine Whether Interest will be Paid:

- 1) **Harrah’s Operating Company Incorporated (for possible action)**

D. **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)**

V. 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).

VI. BRIEFING:

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

VII. **Next Meeting Date**

- VIII. ****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.

IX. **Items for Future Agendas**

- X. 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 Christine Platt, 775-684-2096 for 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 meeting located at the Nevada Legislative Building, 401 S. Carson Street, Room 2135, Carson City, NV.

****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 mailed to each County Public Library for posting.

Notice of this meeting was EMAILED 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, Department of Taxation, and FAXED to the State Library, Carson City, Nevada. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.