

NEVADA TAX COMMISSION MEETING
AGENDA

August 16, 2021
9:00 a.m.

This meeting may be viewed by live stream on the Nevada Department of Taxation's YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

Nevada Department of Taxation
1550 E. College Parkway
Carson City, Nevada 89706

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** – Testimony will be accepted in writing, by telephone or in person. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or
+1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656
When prompted, please enter Webinar ID: 860 9174 6845#
Please call in between 8:15 a.m. and 8:45 a.m.
Please call (775) 684-2100 to report technical difficulties.
- II. **Meeting Minutes:**
- A. Consideration for Approval of the June 25, 2021 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) Sig City Operating Company LLC (for possible action)
- b) Oli-K LLC (for possible action)
- c) YJS Inc. (for possible action)
- d) HB Longley LLC (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):**
- 1) Adobe Systems Inc. (for possible action)
- 2) AMF Automation Technologies LLC (for possible action)
- 3) Avista Technologies Inc. (for possible action)
- 4) CF Vegas Owner One LLC (for possible action)
- 5) Dame Products (for possible action)
- 6) FoodState 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.

- 7) Hello Molly Pty Ltd. (for possible action)
 - 8) Little Bipsy LLC (for possible action)
 - 9) Loon LLC (for possible action)
 - 10) Merle Norman Cosmetics Inc. (for possible action)
 - 11) Paxton Access Inc. (for possible action)
 - 12) Phenix Technologies Inc. (for possible action)
 - 13) Selfridges Retail Limited (for possible action)
 - 14) Shelterlogic Corporation (for possible action)
 - 15) Sunset Imports Inc. (for possible action)
 - 16) The Retrofit Source (for possible action)
 - 17) Torn Ranch LLC (for possible action)
 - 18) Vega Americas Inc. (for possible action)
 - 19) SmartCap LLC (for possible action)
 - 20) Tekscan Inc. (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Jaylee Fence dba Park Pro Playgrounds (for possible action)
 - 2) Office Depot Inc. (for possible action)
 - 3) Wyndham Vacation Ownership (for possible action)
 - 4) Nevada Organic Remedies LLC (Retail Marijuana Tax) (for possible action)
 - 5) Nevada Organic Remedies LLC (Wholesale Marijuana Tax) (for possible action)
- D. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
- 1) Howard Hughes Company LLC (NTC 20-102) (for possible action)
- E. Consideration for Approval of the Administrative Law Judge's Recommended Decision regarding an Appeal of the Department's Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419.
- 1) Suite 160 Inc. (for possible action)
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Quirino Reynaga-Campos (for possible action)
 - 2) Pablo Reynaga (for possible action)
 - 3) Raquel Navarro (for possible action)
 - 4) Rosemary Savage (for possible action)
 - 5) Stephen Monceau (for possible action)
 - 6) Arnold Hyler (for possible action)
 - 7) Eleen Rivera (for possible action)
 - 8) Vincente Perez (for possible action)
 - 9) Essam Naim (for possible action)
 - 10) John Shewalter (for possible action)
 - 11) Kurtis Johnson (for possible action)
- G. Consideration for approval of payment of refunds in accordance with the Nevada Supreme Court's Decision in The Legislature of the State of Nevada, et al. v. The Hon. James A. Settelmeyer, et al., Case No. 81924, affirming the final decision and judgment of the First Judicial District Court issued in Case No. 19 OC 00127 1B. (for possible action)

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

- A. Department's Recommendation to Not Accept Jurisdiction of Appeal Filed According to NRS 361.4734
1) **Kimberly A. Levine (for possible action)**
- B. Consideration for Approval of a Reappointment to the Appraiser Certification Board:
1) **Sorin Popa (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
1) **Jose Iglesias (for possible action)**
2) **Allan Silberstang (for possible action)**
3) **Juan Orozco-Gutierrez (for possible action)**
- B. Approval of Refund/Credit Request in Excess of \$250,000:
1) **Adidas America Inc. (for possible action)**
2) **Desert Research Institute (for possible action)**
3) **Rocky Mountain Hospital and Medical Service Inc. (for possible action)**
- C. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
1) **IPurchase Online d/b/a Vape Society Supplies (for possible action)**
2) **Flexground Nevada, LLC (for possible action)**
- D. 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) **Stagecoach Bingo (for possible action)**
2) **Miss Rodeo America (for possible action)**

VI. **INFORMATIONAL ITEMS:**

- A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).
- B. 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. (for discussion only)

VIII. Next Meeting Date: October 4, 2021

- IX. ****Public Comment** – Testimony will be accepted in writing, by telephone or in person. In consideration of others, who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to tpadovano@tax.state.nv.us, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:
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- X. Items for Future Agendas. (for discussion only)
- XI. Adjourn.

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, email tpadovano@tax.state.nv.us or call (775) 684-2096 prior to the meeting.

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.

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.

****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.**

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, the Attorney General's Office in Carson City and to the Nevada Legislative Building in Carson City.