

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

**December 4, 2023**  
**9:00 a.m.**

Legislative Counsel Bureau  
401 South Carson Street, Room 3138  
Carson City, NV 89701

Legislative Counsel Bureau  
Grant Sawyer State Office Building  
555 E. Washington Ave., Room 4401  
Las Vegas, NV 89101

**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. Call the meeting to order and establish a quorum.
- II. **\*\*Public Comment** – Public comment will be accepted in person, in writing or by telephone. 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](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

To provide public comment by telephone, please dial: +1 (888) 475-4499  
Enter Meeting ID: 838 4636 4373

III. **MEETING MINUTES:**

- A. Consideration for Approval of the October 2, 2023 Nevada Tax Commission Meeting Minutes. (for possible action)

IV. **CONSENT CALENDAR<sup>1</sup>:**

- A. Matters of General Concern:
- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
    - a) Aladdins LLC (for possible action)
    - b) Bidi Quality Inc. (for possible action)
    - c) Bowls N Go LLC (for possible action)
    - d) Integrity NV Funeral Service Inc (for possible action)
    - e) J&E Juls LLC (for possible action)
    - f) Mechanical Keyboards LLC (for possible action)
    - g) Prince Chopra (for possible action)
    - h) SOCAL Ramen LLC dba Jinya Ramen Bar (for possible action)
    - i) Strategic Spaces LLC (for possible action)
    - j) The Urban Deli (for possible action)

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<sup>1</sup> 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:
  - 1) Acuity Optical Laboratories LLC For possible action
  - 2) All Access Equipment Inc (for possible action)
  - 3) Asus Computer International (for possible action)
  - 4) Constellation Brands Inc (for possible action)
  - 5) Evo America LLC (for possible action)
  - 6) Exploration Instruments LLC (for possible action)
  - 7) Express Water (for possible action)
  - 8) Glorius LLC (for possible action)
  - 9) Golf Car Express (for possible action)
  - 10) Harman Professional Inc (for possible action)
  - 11) Hodgdon Powder Company (for possible action)
  - 12) Kovarus Inc (for possible action)
  - 13) Primal Harvest LLC (for possible action)
  
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
  - 1) RC Willey Home Furnishings (for possible action)
  - 2) Johnson Control Inc. (for possible action)
  - 3) Czarnowski Display Services Inc. (for possible action)
  - 4) Team Ford LLC (for possible action)
  - 5) Core-Mark International Inc. (for possible action)
  
- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations
  - 1) Sletten Construction of NV, Inc. (for possible action)
  - 2) NNV Operations I, Inc. (for possible action)
  
- E. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
  - 1) Urban Necessities LLC (for possible action)
  
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) Edmond J. George (for possible action)
  - 2) Thomas E. Rogner (for possible action)
  - 3) Thomas J. Devore (for possible action)
  
- V. **COMPLIANCE DIVISION:**
  - A. Departments Recommendation to the Commission for Denial of a Payment Plan Request:
    - 1) **Pop's Tire Shop LLC (for possible action)**
  
  - B. Approval of Refund/Credit Request in Excess of \$250,000:
    - 1) **Niagara Bottling LLC (for possible action)**
    - 2) **Compaq Financial Services (for possible action)**
    - 3) **Groupware Technology Inc. (for possible action)**
    - 4) **Berkshire Hathaway Homestate Insurance Company (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. **LOCAL GOVERNMENT SERVICES**

- A. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):
  - 1) **CCSN SRO Inc. (for possible action)**

VII. **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).
- C. Assignment of Department of Taxation's Regulations to Commissioners.

VIII. **BRIEFING:**

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)

IX. Next Meeting Date: January 17, 2024.

- X. **\*\*Public Comment** – Public comment will be accepted in person, in writing or by telephone. 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](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

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XI. Items for Future Agendas. (for discussion only)

XII. Adjourn.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us) or call (775) 684-2096 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at (775) 684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us).

**Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes**

**posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al (775) 684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us).**

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Any supporting materials are made available at the Department of Taxation, 3850 Arrowhead Drive, Carson City, NV and made available during the meetings.

Any appeal to the Nevada Tax Commission (the “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: 3850 Arrowhead Drive, Carson City, Nevada 89706; and e-mailed for posting to the following locations: Department of Taxation, 700 E. Warm Springs Rd., 2<sup>nd</sup> Floor, Las Vegas, 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/>.