

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

**December 6, 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](mailto: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: 812 0661 6104#  
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 October 4, 2021 Nevada Tax Commission Meeting Minutes.** (for possible action)
- III. **CONSENT CALENDAR<sup>1</sup>:**
- A. **Matters of General Concern:**
- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
    - a) Victorious Buffalo LLC (for possible action)
    - b) Blissful LLC (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
- 1) AMBU Inc. (for possible action)
  - 2) American Lighting Inc. (for possible action)
  - 3) American Marksman LLC (for possible action)
  - 4) Des-Case Corporation (for possible action)
  - 5) Dr Bronners (for possible action)
  - 6) Inorganic Ventures (for possible action)
  - 7) Interfocus Inc. (for possible action)
  - 8) KaTom Restaurant Supply Inc. (for possible action)
  - 9) Lencore Acoustics Corporation (for possible action)

---

<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.

- 10) Leupold & Stevens Inc. (for possible action)
- 11) Movora (for possible action)
- 12) North America HVAC (for possible action)
- 13) Panini America, Inc. (for possible action)
- 14) Project Management Institute Inc. (for possible action)
- 15) Real Flame (for possible action)
- 16) Rently (for possible action)
- 17) Rocket Innovations Inc. (for possible action)
- 18) Snipes (for possible action)
- 19) The Liv Group, Inc. (for possible action)
- 20) Upscale Audio Inc. (for possible action)
- 21) Watershed GEO (for possible action)
- 22) WiggleCRC (for possible action)
- 23) Xingzezhi HK Limited (for possible action)

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

- 1) Crown Point Inc. (for possible action)
- 2) 5 Chinese Brothers LLC (for possible action)
- 3) Intrigue Shows Inc. (for possible action)
- 4) Pro Glass and Paint Inc. (for possible action)
- 5) Bellagio LLC (for possible action)
- 6) Enterprise Leasing Company-West LLC (for possible action)
- 7) Joes Seafood Prime Steak and Stone Crab (for possible action)
- 8) Star Concepts Acquisition LLC (for possible action)
- 9) Healthcare Partners Medical Group (COATS) Ltd. (for possible action)
- 10) Healthcare Partners Management Services Nevada LLC (for possible action)
- 11) Dollar Tree Stores Inc. (for possible action)
- 12) CMD Inc. (for possible action)
- 13) Blue Martini Las Vegas LLC (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax, Excise Tax and/or Commerce Tax)

- 1) Flexground Nevada LLC (for possible action)
- 2) Rural Remedies, LLC (for possible action)

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

- 1) Juan Orozco-Gutierrez (for possible action)
- 2) Edward Wardeh (for possible action)
- 3) Jonathan Snyder (for possible action)
- 4) Miguel Pereira, Tatianna Pereira and D'Etta Fineout (for possible action)
- 5) Tony Lee Besson (for possible action)

IV. **DIVISION OF 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) **Dvir Bar-Gal (for possible action)**

B. Consideration for Approval of Agricultural Application Packet/Forms (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) **Warren Kirwin (for possible action)**
  
- B. Approval of Refund/Credit Request in Excess of \$250,000:
  - 1) **Allegiant Air LLC (for possible action)**
  - 2) **EGP Still Water Solar PV LLC (for possible action)**
  - 3) **Taser International (for possible action)**
  - 4) **CSAA General Insurance Company (for possible action)**
  - 5) **New Hampshire Insurance Company (for possible action)**
  
- C. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
  - 1) **Zachary and Jennifer Rice (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)**

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: January 24, 2022

- 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](mailto: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: 812 0661 6104#  
Please call in between 8:15 a.m. and 8:45 a.m.  
Please call (775) 684-2100 to report technical difficulties.

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](mailto: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, 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.