

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

**January 23, 2023**  
**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  
700 E. Warm Springs Rd., Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
4600 Kietzke Lane, Suite L235  
Reno, NV 89502

**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** – Public comment will be accepted in person or in writing. 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.

II. **Meeting Minutes:**

A. **Consideration for Approval of the December 5, 2022, 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) All-Tex Inc. (for possible action)
- b) Kalifano LLC (for possible action)
- c) KDS LLC (for possible action)
- d) Minden Gas LLC (for possible action)
- e) Mugshots Inc. (for possible action)
- f) SGG Corporation Inc. (for possible action)
- g) Speedy Recovery Inc. (for possible action)
- h) Tool Guy LLC (for possible action)
- i) Wildflower Collective (for possible action)

B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**

- 1) American Kennel Club Inc. (for possible action)
- 2) Aria Technologies Inc. (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.

- 3) Bio-Medical Instruments Inc. (for possible action)
- 4) Brian Tooley Racing Inc. (for possible action)
- 5) Depop Limited (for possible action)
- 6) Mitchell and Ness LLC (for possible action)
- 7) Pentax of America Inc. (for possible action)
- 8) The Right Stuf Inc. (for possible action)
- 9) USIC LLC (for possible action)
- 10) World Wide Group LLC (for possible action)

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

- 1) Codale Electric Supply Inc. (for possible action)
- 2) Seating Concepts Inc. (for possible action)
- 3) Smithfield Packaged Meats Corp. Abate (for possible action)
- 4) Mustang Leasing LLC (for possible action)
- 5) CFR Auto LLC (for possible action)
- 6) F21 OpCo LLC (for possible action)

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

- 1) Mark J. Kokowsky (for possible action)
- 2) Ardelia M. Courson (for possible action)
- 3) Adam Mallas (for possible action)

IV. **LOCAL GOVERNMENT SERVICES DIVISION:**

A. Consideration of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734:

- 1) **Carl F. and Rebecca M. Haferd (NTC 22-101) (for possible action)**

B. Consideration for Approval of a Appointment to the Appraiser Certification Board:

- 1) **Richard Ewell (for possible action)**

V. **COMPLIANCE DIVISION:**

A. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:

- 1) **Karizma Lounge, LLC (for possible action)**
- 2) **Broadacres Swap Meet (for possible action)**

B. Consideration to Appoint Chris Carrello, Audit Manager, as a Delegate to the Streamlined Sales Tax Agreement Governing Board pursuant to NRS 360B.110(5). (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: March 6, 2023
- IX. **\*\*Public Comment** – Public comment will be accepted in person or in writing. 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.
- 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, by 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. Any supporting 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 (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: 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, 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/>. Notice of this meeting was emailed for posting to the State Library in Carson City, to the Attorney General’s Office in Carson City, and to the Nevada Legislative Building in Carson City.