

NEVADA TAX COMMISSION MEETING
AGENDA

January 25, 2021
9:00 a.m.

In compliance with the Governor's Emergency Directive 006, dated March 22, 2020, and Emergency Directive 026, dated June 29, 2020, this meeting will be conducted by means of electronic communication. The public may view the meeting by live stream on the Nevada Department of Taxation's YouTube channel at:

<https://www.youtube.com/channel/UCwZMw0CLJAJXH1XFjYde18Q/feed> and may submit public comment as set forth below in the Public Comment section.

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 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, 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 2799 9596#

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 December 7, 2020 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) Humana Pharmacy Inc. (for possible action)
- b) MMVS Investments LLC (for possible action)
- c) Priya Sukhi Inc. (for possible action)
- d) Smiling with Hope Pizza 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) Aventri Inc. (for possible action)
- 2) Desert Paradise Resort Owners Association Inc. (for possible action)
- 3) Forecast 3D (for possible action)
- 4) Gymshark Ltd. (for possible action)
- 5) Information Trading Network International 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.

- 6) KCF Technologies Inc. (for possible action)
 - 7) KJ Motorsports & Outdoor Furnace Supply (for possible action)
 - 8) Monterey Energy Inc. (for possible action)
 - 9) Northern Arizona Wind & Sun Inc. (for possible action)
 - 10) Prevost Car (US) Inc. (for possible action)
 - 11) Proozy (for possible action)
 - 12) Reading Bakery Systems Inc. (for possible action)
 - 13) Ropak Manufacturing Company Inc. (for possible action)
 - 14) Shred-Tech Corp. (for possible action)
 - 15) The Wheelership LLC (for possible action)
 - 16) Truck Utilities Inc. (for possible action)
 - 17) Yesstyle.com Ltd. (for possible action)
 - 18) Arteza (for possible action)
 - 19) BioLegend Inc. (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Vegas Flooring Outlet LLC (for possible action)
 - 2) BMW of North America LLC (for possible action)
 - 3) Tesoro Refining & Marketing Company LLC (for possible action)
 - 4) General Motors LLC (for possible action)
 - 5) Cashman Equipment Company (for possible action)
 - 6) Rio Properties LLC (for possible action)
 - 7) Fiesta Filipina Cuisine III (for possible action)
 - 8) Wenco Partners LLC (for possible action)
 - 9) Drock Gaming LLC (for possible action)
 - 10) Mirage Casino-Hotel LLC (for possible action)
 - 11) Furniture 4 Less (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Evoqua Water Technologies LLC (for possible action)
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (Sales/Use Tax, Modified Business Tax, Excise Tax and/or Commerce Tax)
- 1) Ray Dummar and Hazel Dummar dba R & H Foods (for possible action)
 - 2) Waterco, LLC dba Serv-All Water Conditioning (for possible action)
 - 3) Erickson International, LLC (for possible action)
- F. Consideration for Approval of Payment Plan Request (Sales/Use Tax, Modified Business Tax and/or Commerce Tax):
- 1) CN Licenseco I Inc. dba Flower One (for possible action)
 - 2) Pro Athletes Management LLC dba Pure Nutrition (for possible action)
 - 3) 4 The Truck Motorsports Inc. (for possible action)
- G. Consideration for the 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) Petals Flowers and Events, Inc. (for possible action)
- H. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Song and Sang Pae (for possible action)

- 2) Veronica Perez (for possible action)
- 3) Arthur Gleizer (for possible action)
- 4) Veronica Esparza Mercado (for possible action)
- 5) Fabienne Chalaye (for possible action)

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

- A. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and Interest per NRS 361.4835 (Elko County):
 - 1) **Major Drilling America (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. 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) **Veterans in Politics Foundation (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 8, 2021

- IX. ****Public Comment.** Testimony will be accepted 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, 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.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Please call (775) 684-2100 to report technical difficulties.

Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation at (775) 684-2096 as soon as possible.

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 on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>.