

NEVADA TAX COMMISSION MEETING
AGENDA

March 7, 2022
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: **849 2461 5430#**
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 January 24, 2022 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) Panchos Las Vegas LLC (for possible action)
 - b) JM Stephanie Wigwam LLC (for possible action)
 - c) Rascal LLC (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
- 1) Alldayshirts.com LLC (for possible action)
 - 2) Amazing Doctor Ransons Paper Diet & Media Jubilee LLC (for possible action)
 - 3) Chelsea Football Club (for possible action)
 - 4) CPU Sales and Services LLC (for possible action)
 - 5) Fellow Industries Inc. (for possible action)
 - 6) Galkos Construction Safe Step Walk-In Tub Inc. (for possible action)
 - 7) Grailed Inc. (for possible action)
 - 8) Innovative Control Systems 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.

- 9) Interactive Life Forms LLC (for possible action)
- 10) Mad Engine LLC (for possible action)
- 11) Mogas Industries Inc. (for possible action)
- 12) Neff LLC (for possible action)
- 13) Nomatic Holdings LLC (for possible action)
- 14) RZ Industries LLC (for possible action)
- 15) True Shot LLC (for possible action)
- 16) Two Blind Brothers LLC (for possible action)
- 17) Upright Technologies Ltd. (for possible action)
- 18) Vintage Tub and Bath (for possible action)

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

- 1) Schuff Steel Company (for possible action)
- 2) Smith Power Products Inc. (for possible action)
- 3) Allegiant Institute Inc. (for possible action)
- 4) Asos.com Limited (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations

- 1) HJM Oasis LLC dba Oasis Hookah Lounge (for possible action)

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

- 1) Allan Silberstang (for possible action)
- 2) Juan Orozco-Gutierrez (for possible action)

IV. **DIVISION LOCAL GOVERNMENT SERVICES:**

A. **Discussion and Consideration for Granting a Waiver to remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2):**

- 1) Lander County (for possible action)
- 2) White Pine County (for possible action)
- 3) Pershing County (for possible action)
- 4) Douglas County (for possible action)
- 5) Lyon County (for possible action)

B. **Review and Consideration for Approval of the Assessor's Handbook of Rural Building Costs for 2023-2024 , as authorized under NAC 361.128(a) (for possible action).**

C. **Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property for application in FY 2022 - 2023 (for possible action).**

V. **COMPLIANCE DIVISION:**

A. Approval of Refund/Credit Request in Excess of \$250,000:

- 1) Hilton Resorts Corporation (for possible action)

B. Taxpayer's Objection to 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) **Abeinsa Abener Teyma General Partnership** (for possible action)
- 2) **Discount Rental Car LLC** (for possible action)

C. 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) **Penta Cares Foundation (for possible action)**
- 2) **The Amateur Athletic Union of the United States, Inc. (for possible action)**
- 3) **Southern Nevada Sports Hall of Fame Foundation (for possible action)**
- 4) **Smoking Shields of Nevada, Inc. (for possible action)**

VI. **REGULATION(S):**

- A. **Consideration for the Adoption of Permanent Regulation LCB File No. R108-20. A Regulation relating to taxation; setting forth the method of calculating the fair market value at wholesale of cannabis; imposing certain requirements on certain cannabis establishments relating to the payment of excise taxes on cannabis; repealing certain superseded provisions; and providing other matters properly relating thereto. (for possible action)**
- B. **Consideration for the Adoption of Permanent Regulation LCB File No. R074-20. A Regulation relating to taxation; establishing requirements for the administration of transferrable tax credits issued to sponsors of certain low-income projects; and providing other matters properly relating thereto. (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).

VIII. **BRIEFING:**

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

IX. Next Meeting Date: May 2, 2022

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

XII. 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, 700 E. Warm Springs Rd., 2nd 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.