

NEVADA TAX COMMISSION MEETING
AGENDA

March 8, 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: 863 6883 3150#

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 25, 2021 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) Affordable Auto Group LLC (for possible action)
- b) DPS Elite Realty LLC (for possible action)
- c) Say When Inc. (for possible action)
- d) Starr Gaming LLC (for possible action)
- e) Star & Son 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) CPAP.COM (for possible action)
- 2) CTD INC (for possible action)
- 3) Infrared Cameras Inc (for possible action)
- 4) Design Eyewear Group Inc (for possible action)
- 5) Kathrein USA Inc (for possible action)
- 6) Maintenance Connection LLC (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.

- 7) Matterport Inc (for possible action)
- 8) Netafim Irrigation Inc & Subsidiary (for possible action)
- 9) Remedy BPCI Partners LLC (for possible action)
- 10) Revolution Beauty Inc (for possible action)
- 11) Smoky Mountain Guns and Ammo LLC (for possible action)
- 12) Smoky Mountain Knife Works (for possible action)
- 13) Ten Pubco Inc (for possible action)
- 14) Thing 5 LLC (for possible action)
- 15) Yale Cordage Inc (for possible action)

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

- 1) LivFree Wellness LLC (for possible action)
- 2) Lemon Aide LLC (for possible action)
- 3) Kynd Strainz LLC (for possible action)
- 4) Tahoe-Reno Botanicals LLC (for possible action)
- 5) Bobs Performance Center (for possible action)
- 6) Rocky Mountain Apparel Co LLC (for possible action)
- 7) S Fer International Inc. (for possible action)
- 8) General Atomics (for possible action)
- 9) CMC Steel Fabricators Inc. (for possible action)
- 10) Amazon.com LLC (for possible action)
- 11) Fielden Hanson Isaacs Miyada Robinson Yeh Ltd. (for possible action)
- 12) Guitar Center Stores Inc. (for possible action)

D. 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)

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

- 1) Living Ecology, Inc. (for possible action)
- 2) One Stop 4 Flooring (for possible action)

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

- 1) Robin Rood (for possible action)
- 2) Nameer Kalandos (for possible action)
- 3) Jose Martinez-Hernandez (for possible action)

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

A. **Discussion and Consideration for Granting the 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)**

B. **Review and Consideration for Approval of the Assessor's Handbook of Rural Building Costs for 2022-2023, 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 2021 - 2022 (for possible action).**

- V. **COMPLIANCE DIVISION:**
 - A. Taxpayer's Appeal of the Department's Decision to deny the Taxpayer's Request for a Late Filed Petition for Hearing:
 - 1) **Performance Coating Paint & Body (for possible action)**

 - B. 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) **Educators of America, Inc. (for possible action)**

 - C. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Seboca, LLC dba Café Berlin (for possible action)**

 - D. Department's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Golden Gate Petroleum of Nevada, LLC dba Linger Smoke Shop (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: May 3, 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/>.