

NEVADA TAX COMMISSION MEETING
AGENDA

May 1, 2023
9:00 a.m.

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, Nevada 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. Call the meeting to order and establish a quorum.
- II. ****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, 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.
- III. **Meeting Minutes:**
 - A. Consideration for Approval of the March 6, 2023 and April 4, 2023 Nevada Tax Commission Meeting Minutes. (for possible action)
- IV. **CONSENT CALENDAR¹:**
 - A. **Matters of General Concern:**
 - 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
 - a) Body Jewelry Accessories Inc. (for possible action)
 - b) Le Café Du Monde LLC (for possible action)
 - c) MBP Enterprises (for possible action)
 - d) NVGRE Donut Inc. (for possible action)
 - e) Nyree LLC (for possible action)
 - f) Paoluccio Foods Inc. (for possible action)
 - g) POP Drinks LLC (for possible action)
 - h) Sunny Transitions LLC (for possible action)
 - i) V&H Pizza Inc. (for possible action)
 - B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
 - 1) 1st Phorm International LLC (for possible action)
 - 2) Aesop USA Inc. (for possible action)
 - 3) Baggallini 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.

- 4) Balemaster (for possible action)
- 5) Faithlife LLC (for possible action)
- 6) Foxblood Inc. (for possible action)
- 7) Half Face Blades (for possible action)
- 8) Hollister Whitney Elevator Co LLC (for possible action)
- 9) Liberty Coin LLC (for possible action)
- 10) Lively Hearing Corporation (for possible action)
- 11) Memphis Shades (for possible action)
- 12) Meow Wolf Las Vegas (for possible action)
- 13) Merchants Metals LLC (for possible action)
- 14) Mobiltex Technologies Inc. (for possible action)
- 15) RG Barry Corporation (for possible action)
- 16) Satair USA Inc. (for possible action)
- 17) Steiner Electric Company (for possible action)

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

- 1) Access Computers (for possible action)
- 2) K-Kel Inc. (for possible action)
- 3) Desert Lumber US LBM LLC (for possible action)
- 4) Avalon Care Center-VA Reno LLC (for possible action)
- 5) Hamilton Co. (for possible action)
- 6) NM Nevada Trust (for possible action)
- 7) Ernest Packaging Solutions (for possible action)
- 8) Issel Corporation (for possible action)
- 9) Charles River Laboratories Inc. (for possible action)
- 10) Doppelmayr USA Inc. (for possible action)
- 11) Sparks Marketing Corp. (for possible action)
- 12) FA Reno LLC (for possible action)
- 13) Nevada Ready Mix (for possible action)

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

- 1) Trevett Williams (for possible action)
- 2) Rodan Ciezki (for possible action)
- 3) Dale and Lorri Mills (for possible action)

V. **LOCAL GOVERNMENT SERVICES DIVISION:**

A. **Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):**

- 1) Timothy Ziegler (for possible action)
- 2) Warren Cunningham (for possible action)

B. **Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Washoe County):**

- 1) Sandra Althaus (for possible action)

C. **Consideration for Approval and Adoption of the 2023 - 2024 Ratio Study, pursuant to NRS 361.333. (for possible action)**

- D. Discussion and Consideration for Approval of the 2024-2025 Improvement Factor Study, pursuant to NRS 361.261(2). (for possible action)
 - E. Discussion and Consideration for Approval for the 2024-2025 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)
 - F. Review and Consideration for Adoption of Bulletin 213, 2024-2025 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b). (for possible action)
- VI. COMPLIANCE DIVISION:
- A. Department’s Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Diana Freij (for possible action)
 - B. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) ATCO Structures & Logistics (USA) Inc. (for possible action)
 - 2) eBay Inc. (for possible action)
- VII. Governor Lombardo’s Executive Order 2023-003 requiring Executive Branch boards to freeze issuance of new regulations, conduct a comprehensive review of existing regulations, and prepare a report to the Governor’s Office by May 1, 2023, recommending at least 10 regulations for removal and any other regulations that can be streamlined, clarified, reduced or otherwise improved. (for possible action)
- VIII. 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).
- IX. BRIEFING:
- A. Briefing to/from the Commission and the Executive Director. (for discussion only)
- X. Next Meeting Date: June 26, 2023
- XI. ****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, 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.
- XII. Items for Future Agendas. (for discussion only)
- XIII. Adjourn.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email tpadovano@tax.state.nv.us or call (775) 684-2096 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at (775) 684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through tpadovano@tax.state.nv.us.

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con Tina Padovano al (775) 684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de tpadovano@tax.state.nv.us.

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., 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.