

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

May 3, 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](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. 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: 850 8734 3570#

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 March 8, 2021 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) ABC Automotive Investments II Inc. (for possible action)
- b) Coyotes LLC (for possible action)
- c) Great Basin Multi-Systems (for possible action)
- d) Hospodka Enterprises LLC (for possible action)
- e) JM Cheyenne LLC (for possible action)
- f) JM West Flamingo LLC (for possible action)
- g) JUS Inc. (for possible action)
- h) Marias Quick Stop LLC (for possible action)
- i) The Clubhouse Too 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) 8527342 Canada Inc. (for possible action)
- 2) Austco Healthcare (USA) 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) Awaken Realms (for possible action)
  - 4) Borderfree Limited (for possible action)
  - 5) Bravado Designs Ltd. (for possible action)
  - 6) Darktrace Ltd. (for possible action)
  - 7) Data Centrum Communications Inc. (for possible action)
  - 8) ETAP (for possible action)
  - 9) Filson (for possible action)
  - 10) Global Healing Center LP (for possible action)
  - 11) Glowforge Inc. (for possible action)
  - 12) Great Plains Industries Inc. (for possible action)
  - 13) Haag-Streit USA Inc. (for possible action)
  - 14) ISA International Inc. (for possible action)
  - 15) JustFoodForDogs LLC (for possible action)
  - 16) Ledge Lounger Inc. (for possible action)
  - 17) Metalforming Inc. (for possible action)
  - 18) Midwest Sports Supply Inc. (for possible action)
  - 19) MYX Fitness LLC (for possible action)
  - 20) Newmar Power (for possible action)
  - 21) Novelty Lights LLC (for possible action)
  - 22) P W Gillibrand Co Inc. (for possible action)
  - 23) Path-Tec LLC (for possible action)
  - 24) Rain Bird Corporation (for possible action)
  - 25) Ridge Wallet LLC (for possible action)
  - 26) Shred-Tech USA (for possible action)
  - 27) Twenty Four 7 Inc. (for possible action)
  - 28) Voyetra Turtle Beach Inc. (for possible action)
  - 29) Watermark Medical Inc. (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Circle K Stores Inc. (for possible action)
  - 2) BUL Connections LLC (for possible action)
  - 3) Las Vegas Pizza LLC (for possible action)
  - 4) MEI GSR Holdings LLC dba Grand Sierra Resort & Casino (for possible action)
  - 5) Thunderbolt Associates LLC (for possible action)
  - 6) Amazon.com LLC (for possible action)
  - 7) CCAP Auto Lease LTD Business Trust (for possible action)
  - 8) 300 Stewart Avenue Lessee LLC (for possible action)
- D. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) MGM Resorts International (for possible action)
  - 2) Zurich American Insurance Company (for possible action)
  - 3) Resort World Las Vegas 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) Motor Coach Industries Inc. and MCI Sales and Service, Inc. (for possible action)
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Gloria Dixon Gillespie (for possible action)
  - 2) William McMahon (for possible action)
  - 3) Charles and Melissa Haycox (for possible action)

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

- A. **Consideration for Approval and Adoption of the 2021 - 2022 Ratio Study, pursuant to NRS 361.333.** (for possible action)
- B. **Discussion and Consideration for Approval of the 2022-2023 Improvement Factor Study, pursuant to NRS 361.261(2).** (for possible action)
- C. **Discussion and Consideration for Approval for the 2022-2023 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365.** (for possible action)
- D. **Review and Consideration for Adoption of Bulletin 211, 2022-2023 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b).** (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) **Blow Smoke and Gift Shop LLC (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: June 25, 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](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. 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/>.