

NEVADA TAX COMMISSION MEETING
AGENDA

October 4, 2021
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: 897 9827 1293#
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 August 16, 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) Highway 95 Fuel & Food Inc. (for possible action)
b) China Garden Spring Creek Inc. (for possible action)
c) Facility Concession Services Inc. (for possible action)
d) Juice Box LV LLC (for possible action)
e) Mas We Three Inc. (for possible action)
f) Sierra Elegance Photography LLC (for possible action)
g) Thai Thai by Kamol LLC (for possible action)
h) ACET LLC (for possible action)
i) Inspire By Design LLC (for possible action)
j) Hana Garden Inc. (for possible action)
k) Darkshot Coffee LLC (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**

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.

- 1) Brake Business LLC (for possible action)
- 2) Bystronic Inc. (for possible action)
- 3) Caden Lane (for possible action)
- 4) Cutsforth Inc. (for possible action)
- 5) Duke Manufacturing Company (for possible action)
- 6) Green Light National LLC (for possible action)
- 7) Impact XM Inc. (for possible action)
- 8) Key Resin Company (for possible action)
- 9) Medelita (for possible action)
- 10) MET International (for possible action)
- 11) Pinpros Inc. (for possible action)
- 12) Progressive Business Publications (for possible action)

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

- 1) The Hertz Corporation (for possible action)
- 2) MDC Restaurants LLC (for possible action)
- 3) MMR Subway Inc. (for possible action)
- 4) Takeda Pharmaceuticals America (for possible action)

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

- 1) Jonathan Snyder (for possible action)
- 2) Timothy Gallock (for possible action)
- 3) Jack Peron (for possible action)
- 4) Teresa Bassett (for possible action)

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

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

- 1) **ShuoJu Yu (for possible action)**

B. **Determination and Allocation of Certification of Centrally Assessed 2022-2023 Secured and 2021-2022 Unsecured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)**

C. **Review and Consideration to Amend Previously Adopted Bulletin 211 – 2022-2023 Agricultural Land Values and Open Space Property Procedures to include tables relating to the valuation of open-space golf course land and improvements. (for possible action)**

V. **COMPLIANCE DIVISION:**

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

- 1) **Shafik Brown (for possible action)**

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

- 1) **National Union Fire Insurance Company of Pittsburgh PA (for possible action)**
- 2) **Markel Insurance Company (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) **The Folded Flag Foundation (for possible action)**
 - D. Taxpayer’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Westco Distribution LLC (for possible action)**
 - E. **Discussion and possible approval of Tax Bulletin 21-0001 regarding the shipment of Liquor directly to Nevada residents and statutory changes brought by Senate Bill 307 (2021). (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: December 6, 2021
- IX. ****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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- X. Items for Future Agendas. (for discussion only)
 - XI. 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, 555 E. Washington Street, Las Vegas, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, 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 to the State Library in Carson City, the Attorney General's Office in Carson City and to the Nevada Legislative Building in Carson City.