

NEVADA TAX COMMISSION MEETING
AGENDA

December 5, 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
700 E. Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, NV 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. ****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.

II. **Meeting Minutes:**

A. **Consideration for Approval of the October 3, 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) Bendix Enterprises LLC (for possible action)
- b) Express Hibachi LLC (for possible action)
- c) I Love Henderson Inc. (for possible action)
- d) Peacemaker Enterprise LLC (for possible action)
- e) Rebecca Zajac LLC (for possible action)
- f) Reno Vulcanizing Works Inc. (for possible action)

B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**

- 1) Accentfx LLC (for possible action)
- 2) All American Print Supply Co (for possible action)
- 3) Cancer Diagnostics Inc. (for possible action)
- 4) Classic Graphics LLC (for possible action)
- 5) Contour Graphics 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.

- 6) Datamars Inc. (for possible action)
- 7) DRM Toy LLC (for possible action)
- 8) Dukal LLC (for possible action)
- 9) GFX International LLC (for possible action)
- 10) Horizon Scientific Inc. (for possible action)
- 11) IM3 Inc. (for possible action)
- 12) Mediant Communications Inc. (for possible action)
- 13) Medicinal Genomics (for possible action)
- 14) New Directions Aromatics Inc. (for possible action)
- 15) Northwind Technical Services LLC (for possible action)
- 16) Smarterhome (for possible action)
- 17) Transcanada Turbines Inc. (for possible action)
- 18) Warmies (for possible action)

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

- 1) Providence Dental Dhillon PLLC (for possible action)
- 2) Securitas Security Services (for possible action)
- 3) Cannae Holdings LLC (for possible action)
- 4) The Children's Place Inc. (for possible action)
- 5) Black Knight Sports and Entertainment LLC (for possible action)
- 6) Incredible Technologies Inc. (for possible action)
- 7) Central Telephone Company (for possible action)
- 8) Creative Interior Solutions LLC (for possible action)
- 9) Express Fashion Operations LLC (for possible action)
- 10) Astound Group (for possible action)

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

- 1) AA Auto Care (for possible action)
- 2) Helios NV, LLC (for possible action)

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

- 1) Miguel and Cecilia Valenzuela (for possible action)
- 2) Landon John Mandt (for possible action)
- 3) John W. Mortensen (for possible action)
- 4) Michael Maini and Melissa Marlon-Maini (for possible action)
- 5) Andre Rochat (for possible action)

IV. LOCAL GOVERNMENT SERVICES DIVISION:

A. Consideration of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734:

- 1) **Carl F. and Rebecca M. Haferd (NTC 22-101) (for possible action)**

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

- 1) **Laura Lake (for possible action)**
- 2) **Jason Cavallaro (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. Department's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm Decision of the Administrative Law Judge:
 - 1) **Sabrina Defilippo aka Sabrina Berthelsen, for the debts of Function Juicery (for possible action)**
 - 2) **Vincent Bartello, for the debts of Hillsboro Enterprises Inc. (for possible action)**

- B. Consideration for Approval of proposed Findings of Fact and Conclusions of Law, in accordance with the Eighth Judicial District Court's Order for Limited Remand, dated October 17, 2022, pursuant to NAC 360.188:
 - 1) **Nevada Health and Bioscience Asset Corporation (for possible action)**

- C. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) **Marque Motor Coach, Inc. (for possible action)**
 - 2) **Hohl Motorsports Inc. (for possible action)**
 - 3) **Nori Auto Sales LLC (for possible action)**
 - 4) **Rebel Kitchen, Inc. (for possible action)**

- D. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable (for possible action)**

VI. **REGULATION(S):**

- A. **Consideration for the Adoption of Temporary Regulation LCB File No. T004-22: Regulation relating to taxation; concerning cannabis excise tax; and providing other matters properly related thereto. (for possible action)**

- B. **Consideration for the Adoption of Permanent Regulation LCB File No. R068-21: Regulation relating to taxation; establishing provisions governing the delivery of alcohol sold by retail liquor stores to consumers; requiring brew pubs to maintain certain records related to the manufacture of malt beverages for sale to a wholesaler located outside of this State; 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: January 23, 2023

- X. ****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.
- 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, by 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. 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.