

NEVADA TAX COMMISSION MEETING
AGENDA

May 8, 2024
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, 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, 3850 Arrowhead Drive, Carson City, NV 89706.

To provide public comment by telephone, please dial: US: +1 669 444 9171 or +1 669 900 9128 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860
Enter Meeting ID: 825 2180 5068

III. **MEETING MINUTES:**

- A. Consideration for Approval of the March 6, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)

IV. **CONSENT CALENDAR¹:**

- A. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure
- 1) Belanger Inc. (for possible action)
 - 2) Bluerock Tools (for possible action)
 - 3) Drill Cool Systems Inc (for possible action)
 - 4) Fabtex Inc. (for possible action)
 - 5) Fitjeans (for possible action)
 - 6) Goyard NM Beverly Hills LLC (for possible action)
 - 7) Goyard SF LLC (for possible action)
 - 8) International Exhibition Services 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.

- 9) The Kinetic Co Inc. (for possible action)
 - 10) Lattice Semiconductor Corp (for possible action)
 - 11) Lob com Inc. (for possible action)
 - 12) LuckyScent (for possible action)
 - 13) The Mag Shack (for possible action)
 - 14) Mi Industries (for possible action)
 - 15) MSA Systems Inc. (for possible action)
 - 16) Nu-Vu Food Service (for possible action)
 - 17) Reverly Corp (for possible action)
 - 18) Vesica Institute Inc. (for possible action)
 - 19) Warmoth Guitar Products Inc. (for possible action)
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) MSG Las Vegas LLC (for possible action)
 - 2) Santa Rosa Taco Shop (for possible action)
 - 3) Streamline LLC (for possible action)
- C. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) Smith's Food & Drug Centers Inc. (for possible action)
 - 2) Fumare Internationale (for possible action)
- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations
- 1) Blue Cloud Distribution of Nevada Inc. (for possible action)
- E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning a Request for Waiver of Penalty and/or Interest over \$10,000 pursuant to NRS 360.419:
- 1) M&G Group Enterprises Inc. dba Gaskets-n-more (for possible action)
 - 2) K J Restaurant LLC dba K J Dim Sum & Seafood Chinese Restaurant (for possible action)
- F. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of the Department's Denial of a Request for Waiver of Penalty and/or Interest under \$10,000 pursuant to NRS 360.419:
- 1) Souppy Enterprises Inc. dba Heath's Laff Factory (for possible action)
- G. Consideration for Approval of the Administrative Law Judge's Proposed Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
- 1) James R. L. and Allison P. Long (for possible action)
- H. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Ryan S Kay for the debts of Mobile Auto Cares (for possible action)
 - 2) Rawad Bouabdo dba Imperial Rides LLC (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) **Avraham and Rachel Levi for the debts of Blackout Inc. (for possible action)**

- B. Departments Recommendation to the Commission for Denial of a Payment Plan Request:
 - 1) **Mauli Ola Industries LLC dba Lili’s (for possible action)**

VI **REGULATIONS:**

- A. Consideration for Adoption of Permanent Regulation LCB File No. R098-22:
 - 1) **A regulation relating to taxation; revising provisions relating to a petition to revise the estimates of the population of a county, incorporated city or unincorporated town prepared by the Department of Taxation; repealing certain provisions relating to the use of population counts set forth in a decennial or special census conducted by the Bureau of the Census of the United States Department of Commerce; and providing other matters properly relating thereto. (for possible action)**
- B. Consideration for Adoption of Permanent Regulation LCB File No. R150-22:
 - 1) **A regulation relating to taxation; revising provisions relating to the effectiveness of a letter of exemption issued by the Department of Taxation to a religious, charitable or educational organization; and providing other matters properly relating thereto. (for possible action)**
- C. Consideration for Adoption of Permanent Regulation LCB File No. R156-22:
 - 1) **A regulation relating to taxation; revising provisions governing the taxation of tangible personal property purchased for resale and given away with complimentary food, meals or beverages; and providing other matters properly relating thereto. (for possible action)**

VII. **LOCAL GOVERNMENT SERVICES**

- A. Taxpayer’s Request for Reconsideration of the Nevada Tax Commission’s Decision on March 6, 2024, to Uphold the County Treasurer’s Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):
 - 1) **OLG Irrevocable Trust (for possible action)**
 - B. **Consideration for Approval and Adoption of the 2024 - 2025 Ratio Study, pursuant to NRS 361.333. (for possible action)**
 - C. **Discussion and Consideration for Approval for the 2025-2026 Personal Property Manual as authorized under NRS 361.227 and NAC 361.1365. (for possible action)**
 - D. **Discussion and Consideration for Approval of the 2025-2026 Improvement Factor Study, pursuant to NRS 361.261(2). (for possible action)**
 - E. **Review and Consideration for Adoption of Bulletin 214, 2025-2026 Agricultural Land Values and Open Space Property Procedures as authorized under NRS 361A.140 and NRS 361.325(1)(b). (for possible action)**
- VIII. **Consideration for approval of the Nevada Tax Commission to Delegate Authority as stated in NAC 372.825 to the Nevada Department of Taxation to Waive Security Bonds upon satisfaction of the criteria set forth in NAC 372.825(10). (for possible action)**

IX. **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).

X. **BRIEFING:**

- A. Briefing to/from the Commission and the Executive Director. (for discussion only)

XI. Next Meeting Date: June 25, 2024.

XII. ****Public Comment** – Public comment will be accepted in person, 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, 3850 Arrowhead Drive, Carson City, NV 89706.

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XIII. Items for Future Agendas. (for discussion only)

XIV. 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, 3850 Arrowhead Drive, 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: 3850 Arrowhead Drive, Carson City, Nevada 89706; and e-mailed for posting to the following locations: Nevada Department of Taxation, 700 E. Warm Springs Rd., 2nd Floor, Las Vegas, Nevada; 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/>.

This agenda has been posted to <http://leg.state.nv.us/App/Notice/A/>.