

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

**August 14, 2024**  
**9:00 a.m.**

State of Nevada Building, Room 335  
700 E. Warm Springs Road  
Las Vegas, Nevada 89119

Legislative Counsel Bureau  
401 South Carson Street, Room 2135  
Carson City, NV 89701

**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](mailto: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: (888) 475-4499  
Enter Meeting ID: 859 0546 2249

III. **MEETING MINUTES:**

- A. Consideration for Approval of the June 25, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)

IV. **CONSENT CALENDAR<sup>1</sup>:**

- A. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
  - 1) Branded Bills (for possible action)
  - 2) Chilewich Sultan LLC (for possible action)
  - 3) Emerald Kalama Chemical LLC (for possible action)
  - 4) Hachette Book Group Inc (for possible action)
  - 5) Helmer Scientific (for possible action)
  - 6) Lewis & Grant Auctions (for possible action)
  - 7) Marolina Outdoor Inc (for possible action)
  - 8) Montana Knife Company Inc (for possible action)
  - 9) Obey Giant Art Inc (for possible action)
  - 10) Oh Polly USA Inc (for possible action)
  - 11) Relaxium (for possible action)
  - 12) RF Smart (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.

- 13) Roman Health Ventures Inc (for possible action)
  - 14) Sheets Laundry Club (for possible action)
  - 15) Tri Vantage LLC (for possible action)
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$25,000:
    - 1) Shelby American, Inc. (for possible action)
    - 2) Sandvik Mining and Construction, LLC USA (for possible action)
  - C. Approval of Refund Request in Excess of \$250,000:
    - 1) Nationwide Medical Incorporated (for possible action)
  - D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations:
    - 1) Great Basin Winery, LLC (for possible action)
    - 2) CWNevada LLC (for possible action)
  - E. 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 \$25,000, pursuant to NRS 360.419:
    - 1) Renta-Dress and Tux LLC (for possible action)
  - F. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
    - 1) Exhale Brands Nevada LLC (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) **JMR & CLS, Inc. dba Tri-State Towing & Recovery (for possible action)**
- VI. **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) **Yvonne Tso (for possible action)**
    - 2) **Wilson Lu and Bai Zaphria Lu (for possible action)**
    - 3) **William Blair (for possible action)**
  - B. Consideration of the Administrative Law Judge's Recommended Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734 (Lyon County):
    - 1) **Eslly Carmona Irrevocable Trust (NTC 24-102) (for possible action)**
- VII. **REGULATIONS:**
- A. **Consideration for Adoption of Permant Regulation LCB File No. R040-24. A Regulation relating to taxation; repealing regulations requiring a business entity whose Nevada gross revenue for a taxable year is less than \$4,000,000 to file a commerce tax return; and providing other matters properly relating thereto. (for possible action)**

- B. Consideration for Adoption of Permant Regulation LCB File No. R041-24. A Regulation relating to taxation; revising requirements for the maintenance of certain records by a taxpayer that is an escort or escort service; and providing other matters properly relating thereto. (for possible action)
- C. Consideration for Adoption of Permant Regulation LCB File No. R045-24. A Regulation relating to taxation; repealing regulations relating to the remittance of the state estate tax; and providing other matters properly relating thereto. (for possible action)
- D. Consideration for Adoption of Permant Regulation LCB File No. R046-24. A Regulation relating to taxation; repealing provisions relating to certain credits against an insurer's liability for the general tax on insurance premiums which have been eliminated; repealing a provision illustrating the application of existing law requiring certain insurers to report and pay the tax on a quarterly basis; and providing other matters properly relating thereto. (for possible action)
- E. Consideration for Adoption of Permanent Regulation LCB File No. R114-24. A Regulation relating to taxation; revising provisions relating to the waiver or reduction of a penalty or interest, or both, for the late payment of certain taxes and fees; and providing other matters properly relating thereto. (for possible action)

VIII. INFORMATIONAL ITEMS:

- A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Commerce 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).
- C. Bonds Administratively Waived (dates as indicated) (Sales/Use Tax)

IX. BRIEFING:

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

X. Next Meeting Date: October 7, 2024.

XI. **\*\*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](mailto: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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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](mailto: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](mailto: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](mailto:tpadovano@tax.state.nv.us).

Please contact Tina Padovano at (775) 684-2096 or [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us) 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: Department of Taxation, 700 E. Warm Springs Rd., 2<sup>nd</sup> Floor, Las Vegas, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada, and to the LCB Police. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/>, <https://notice.nv.gov/> and <https://leg.state.nv.us>.