

NEVADA TAX COMMISSION MEETING
AGENDA

October 7, 2024
9:00 a.m.

Nevada Legislature Office Building, Room 165
7230 Amigo Street
Las Vegas, NV 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, 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: 818 7002 4058

III. **MEETING MINUTES:**

- A. Consideration for Approval of the August 14, 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) Agusta Westland Philadelphia Corporation (for possible action)
 - 2) Amplifon Hearing Health Care Corporation (for possible action)
 - 3) Block Imaging International LLC (for possible action)
 - 4) Krannich Solar West LLC (for possible action)
 - 5) Southland Grid Structures LLC (for possible action)
 - 6) Stacks Bowers Numismatics LLC (for possible action)
 - 7) Veja North America Inc. (for possible action)
 - 8) WeTheHobby (for possible action)
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$25,000:
- 1) Comprehensive Care Services Inc. (for possible action)
 - 2) Nevada Italian Restaurant Group, 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.

- 3) Carina Alaniz dba Los Gallos (for possible action)
 - 4) Olaplex Inc. (for possible action)
 - 5) National Football League (for possible action)
- C. Approval of Refund Request in Excess of \$250,000:
- 1) Apple Inc. (for possible action)
 - 2) Conticast Hormesa, LLC (for possible action)
 - 3) Terrible Herbst (for possible action)
- D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations:
- 1) Blackout Inc. (for possible action)
- E. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
- 1) True Colors Inc., dba Integrity Customs (for possible action)
- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Luis F. Villagran-Quiroa for the debts of Villagran's Pizzeria LLC (for possible action)
- G. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of the Department's Denial of Exempt Status for Organization created for Religious, Charitable or Educational Purposes, pursuant to NRS 372.3261:
- 1) The Sparks High School Alumni Foundation (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) **George's and George's LLC dba LV Cars (for possible action)**
 - 2) **The C Store Depot Inc. (for possible action)**
- B. **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. **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) **Triling Leasing Co., LLC (for possible action)**
- B. **Determination and Allocation of Certification of Centrally Assessed 2024-2025 Unsecured and 2025-2026 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)**

- C. **Review and Consideration to Approve an Addendum to Bulletin 214, 2025-2026 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)

VII. **REGULATIONS:**

- A. **Consideration for Adoption of Permant Regulation LCB File No. R036-24.**
A Regulation relating to taxation; revising provisions relating to the determination of the taxable value of land within a qualified subdivision; revising provisions relating to the partial abatement of property taxes; providing that staff who provide orientation in certain hearings held before the Nevada Tax Commission are staff of the Department of Taxation; repealing various provisions relating to property tax; 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 8, 2024; and December 4, 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, 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 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: Department of Taxation, 700 E. Warm Springs Rd., 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>.