

NEVADA TAX COMMISSION MEETING
AGENDA

December 4, 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: 834 8692 3979

- III. **MEETING MINUTES:**
- A. Consideration for Approval of the September 24, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)
- B. Consideration for Approval of the October 7, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)
- C. Consideration for Approval of the October 8, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)
- IV. **CONSENT CALENDAR¹:**
- 1) Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
- 1) US Money Reserve Inc (for possible action)
 - 2) Bluefin Payment Systems LLC (for possible action)
 - 3) Bravissimo Limited (for possible action)
 - 4) Cable Shopping Network LLC (for possible action)
 - 5) California Car Cover Co. (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) Chickenguard (for possible action)
 - 7) Fujifilm Irvine Scientific Inc (for possible action)
 - 8) National Gym Supply Inc (for possible action)
 - 9) Production Products Inc (for possible action)
 - 10) Spy Optic Inc. (for possible action)
 - 11) Universal Nutrition (for possible action)
 - 12) World Wide Retail Solutions Inc (for possible action)
- 2) Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
 - 1) Eventstar Structures Corp. (for possible action)
 - 2) McDonalds Restaurants of Nevada Inc. (for possible action)
 - 3) Interblock USA LLC (for possible action)
 - 3) 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)
 - 4) International Game Technology dba IGT (for possible action)
 - 5) Walgreens Co. (for possible action)
 - 6) Barrett-Jackson Auction Company (for possible action)
 - 7) Ellis, Bandt, Birkin, Kollins & Wong PC (for possible action)
 - 8) West Coast Boat Center (for possible action)
 - 4) Consideration for Approval of the Recommended Settlement Agreements and Stipulations:
 - 1) National Football League (for possible action)
 - 5) Departments Recommendation to the Commission for Approval of a Payment Plan Request:
 - 1) Jatinder Neigah and Nashatra Neigah dba The Best Smoke Shop (for possible action)
 - 6) Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Mancho Maliminovski for the debts of Pizza Modena LLC (for possible action)
 - 7) 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) Armored Empire (for possible action)
 - 8) Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of the Department's Recommendation for Denial of a Request for Waiver of Penalty and/or Interest over \$25,000 pursuant to NRS 360.419:
 - 1) Cortina Ristorante, LLC (for possible action)
 - 9) 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) Global Property Management Group, Inc. (for possible action)

- 2) Northern Rocky Mountain Educational Research Association (for possible action)
 - 3) Association of Croatian American Professionals Foundation (for possible action)
- 10) Consideration and approval of the Department’s recommended refund pursuant to the remand from the 8th Judicial District Court, Clark County, Nevada, in its Order Re Petition for Judicial Review, issued on August 14, 2024, in the case of Marque Motor Coach, Inc. vs. Nevada Tax Commission and Nevada Department of Taxation, Case No. A-23-867175-J, and possible delegation of authority to the Chair and Executive Director pursuant to NRS 241.0357 to make decisions regarding this litigation. (for possible action)
 - 11) Consideration for Approval of Tax Bulletin 24-001 Pursuant to NRS 360.133 Regarding Taxation of Interstate Retail Sales of Firearms. (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) **RKT Holdings LLC dba Rocketship (for possible action)**

VI. **LOCAL GOVERNMENT SERVICES:**

- A. Taxpayer’s Appeal of the Treasurer’s Denial of Waiver of Penalty and/or Interest pursuant NRS 361.4835 (Clark County):
 - 1) **Aaron and Marlaina Harris (for possible action)**

VII. **REGULATIONS:**

- A. **Consideration for Adoption of Permanent Regulation LCB File No. R191-24.**
A Regulation relating to property tax; revising provisions governing the determination of obsolescence to be deducted from the taxable value of property; and providing other matters properly relating thereto. (for possible action)
- B. **Consideration for Adoption of Permanent Regulation LCB File No. R052-23.**
A Regulation relating to taxation; establishing certain requirements relating to the excise tax on cannabis concerning cannabis and adult-use cannabis products obtained or purchased by a cannabis consumption lounge; requiring an adult-use cannabis retail store to document and report to the Department of Taxation each sale of cannabis or an adult-use cannabis product to an independent cannabis consumption lounge; imposing and revising certain requirements relating to the keeping of records concerning the excise tax on cannabis; imposing certain requirements on cannabis sales facilities and cannabis consumption lounges relating to the payment of sales tax; revising the manner in which the Department will calculate the fair market value at wholesale of cannabis; eliminating certain obsolete and duplicative provisions; 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: January 15, 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>.