

NEVADA TAX COMMISSION MEETING
MINUTES

September 24, 2024
10:00 a.m.

Members Present:

Thom Sheets, Chairman pro tempore
George Kelesis, Chairman
Caryn Adelhoch, Commissioner
Jeff Rodefer, Commissioner
H. Stan Johnson, Commissioner
Sharon Byram, Commissioner
Craig Witt, Commissioner
Ryan Bellows, Commissioner

- I. Call the meeting to order and establish a quorum.

Chairman Sheets called the meeting to order. A quorum was established.

- II. Public Comment.

Chairman Sheets - Written public comment was received and posted to the Department's website.

- III. COMPLIANCE DIVISION:

- A. Consideration to appeal the Order re Petition for Judicial Review issued on August 14, 2024 (Notice of Entry of Order filed on August 28, 2024), by the 8th Judicial District Court, Clark County, Nevada, in the case of Marque Motor Coach, Inc. vs. Nevada Tax Commission and Nevada Department of Taxation (Case No. A-23-867175-J) to the Nevada Supreme Court, including, without limitation, delegation of authority to the Chair and Executive Director pursuant to NRS 241.0357 to make decisions regarding this litigation.

David Pope, Chief Deputy Attorney General, Andrea Nichols, Senior Deputy Attorney General and Jessica Whelan, Senior Deputy Attorney General, were present on behalf of the Nevada Department of Taxation.

Kimberly Maxson-Rushton with Cooper Levenson was present on behalf of Marque Motor Coach, Inc.

Commissioner Johnson recused himself from voting on this matter.

Commissioner Kelesis made a motion to authorize the Department to appeal the Order regarding Petition for Judicial Review issued on August 14, 2024. There was not a second to the motion. Motion died.

Commissioner Byram made a motion to accept the Order regarding Petition for Judicial Review issued on August 14, 2024, and to not appeal. Commissioner Rodefer seconded the motion. Roll Call: Commissioner Adelhoch – Aye; Commissioner Bellows – Aye, Commissioner Rodefer – Aye, Commissioner Witt – Aye, Commissioner Byram – Aye, Commissioner Kelesis – Nay, Chairman Sheets – Nay. Commissioner Johnson recused himself from voting. Motion carried.

IV. Next Meeting Date: October 7, 2024, and October 8, 2024.

V. Public Comment.

Kimberly Maxson-Rushton with Cooper Levenson thanked the Commission for consideration for this matter. Ms. Maxson-Rushton stated she will reach out to Chief Deputy Pope to discuss the next steps regarding this matter.

VI. Items for Future Agendas.

No items were discussed.

VII. Meeting adjourned at 10:18 a.m.