

NEVADA TAX COMMISSION MEETING
AGENDA

March 5, 2025

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

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- III. **MEETING MINUTES:**
- A. Consideration for Approval of the December 4, 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) American Stock Transfer & Trust Company LLC (for possible action)
 - 2) Maximum Security Safes (for possible action)
 - 3) Missoula Childrens Theatre (for possible action)
 - 4) National Fire Protection Association dba NFPA (for possible action)
 - 5) Nikon Inc (for possible action)
 - 6) Outdoor Creations Inc (for possible action)
 - 7) Taradel LLC (for possible action)
 - 8) Thermo King de Puerto Rico 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.

- B. Approval of Refund Request in Excess of \$250,000:
 - 1) American AGCredit FLCA (for possible action)
- C. Department’s Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Brisa Pena for the debts of Lucky Eleven LLC (for possible action)
- D. 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) Oikos Development Corporation (for possible action)
- E. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
 - 1) GreenScape Productions LLC dba Herbal Wellness Center (for possible action)
- F. Consideration for Approval of the Recommended Settlement Agreements and Stipulations:
 - 1) The Retreat on Charleston Peak (previously owned and operated by Taxpayer Boutique NV 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) **Jay Megha and Purvi Megha for the debts of Megha Group, LLC (for possible action)**
- VI. **ENFORCEMENT OF AGE RESTRICTIONS ON TOBACCO, VAPOR, AND NICOTINE PRODUCTS OR ENFORCEMENT ACTIONS CONCERNING AGE RESTRICTIONS ON TOBACCO, VAPOR, AND NICOTINE PRODUCTS:**
 - A. Consideration of Good Cause for New Evidence submitted by GRBS, LLC dba Viva Vegas Smoke Zone LV pursuant to NAC 360.175; and Licensee’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 370.521:
 - 1) **GRBS, LLC dba Viva Vegas Smoke Zone LV (for possible action)**
 - B. Licensee’s Appeal of Administrative Law Judge’s Decision pursuant to NRS 370.521:
 - 1) **SB3, LLC dba 7-Eleven #29979B (for possible action)**
- VII. **LOCAL GOVERNMENT SERVICES:**
 - A. Discussion and Consideration for Granting a Waiver to Remain on Guaranteed Status for Supplemental City-County Relief Tax pursuant to NRS 377.057(2):
 - 1) **Lander County (for possible action)**
 - 2) **Pershing County (for possible action)**

- B. Consideration for Approval of an Appointment to the Appraiser Certification Board:
 - 1) **Catherine Starks (for possible action)**
 - 2) **Lorna Quisenberry (for possible action)**
- C. Review and Consideration for Approval of Exemption(s) as authorized under NRS 361.068(2) where Administrative Costs Exceed Revenue from Tax on Personal Property (for possible action).
- D. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Washoe County):
 - 1) **Andreea Mardale (for possible action)**
- E. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Clark County):
 - 1) **Haomin Wu (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: May 7, 2025.

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/>, and on <https://notice.nv.gov/>.