

NEVADA TAX COMMISSION MEETING
MINUTES

December 3, 2025
9:00 a.m.

Members Present:

Thom Sheets, Chairman Pro Tempore
Jeff Rodefer, Commissioner
H. Stan Johnson, Commissioner
John Marvel, Commissioner
Ryan Bellows, Commissioner (virtual)
Caryn Adelhoch, Commissioner

Members Absent:

George Kelesis, Chairman
Craig Witt, Commissioner

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

Chairman Sheets called the meeting to order and a quorum was established.

- II. Public Comment.

Ron Voigt stated he was recently contacted by a vending company that owns and operates vending machines out of Tokyo, Japan. They sell snacks and drinks. They had found out from a competitor that they did not need to collect sales tax on what they sell. They had been collecting sales tax. They came to the Department and the Department agreed that they should not have been collecting sales tax. The Department then advised them not to request a refund because they will get audited. Mr. Voigt stated the better response would have been to show the taxpayer how they arrived at their position by telling the taxpayer they shouldn't be collecting sales tax. Was there any recent court positions? The Department needs to take the time to meet with the taxpayer and explain why they say what they say, mostly when it's done in person. Mr. Voigt asked the Department to do some type of tax note to educate the public. The Japanese snacks have become very popular with American kids. Thank you very much.

Director Hughes administered an oath to all parties testifying.

- III. CONSENT CALENDAR:

- A. Consideration for Approval of the October 6, 2025 Nevada Tax Commission Meeting Minutes. (for possible action)

Commissioner Johnson moved to adopt the October 6, 2025, Nevada Tax Commission meeting minutes. Commissioner Rodefer seconded the motion. All in favor. Motion carried.

- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
 - 1) Adpro Sports LLC
 - 2) Diama-Shield LLC
 - 3) IKEA Supply AG
 - 4) Mile High Athletic Inc.
 - 5) MTD USA LLC
 - 6) Scientific Research Corp.
 - 7) Stanley Korshak L.P.
 - 8) Stephens Pipe & Steel LLC
 - 9) TMI Acquisition LLC
 - 10) Track Equipment LLC

- C. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
 - 1) Circus and Eldorado Joint Venture LLC
 - 2) Summit Fire & Security LLC
 - 3) Fire Systems Plus

- D. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of Exempt Status for an Organization created for Religious, Charitable or Educational Purposes, pursuant to NRS 372.3261:
 - 1) National American Indian Court Judges Association

- E. Approval of Refund Request in Excess of \$250,000:
 - 1) 7-Eleven, Inc.

- F. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Joey and Danielle Ellis for the debts of Premier Staffing Solutions Inc.
 - 2) Westley M. Isbutt for the debts of Myles Management LLC

- G. Consideration for Approval of Tax Bulletin 25-002 Pursuant to NRS 360.133 "Clarification Regarding NRS 370.440":

There were no items pulled from the Consent Calendar for discussion. Commissioner Rodefer moved to adopt the Consent Calendar. Commissioner Adelhoch seconded the motion. All in favor. Motion carried.

IV. COMPLIANCE DIVISION:

- A. Consideration of the Administrative Law Judge's Proposed Decision Concerning the Department's Recommendation for Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
 - 1) S&M Auto Body & Paint LLC

Chris Carrello, Audit Manager, was present on behalf of the Nevada Department of Taxation. A representative was not present on behalf of S&M Auto Body & Paint LLC.

Commissioner Bellows moved to adopt the Administrative Law Judge's decision. Commissioner Adelhoch seconded the motion. All in favor. Motion carried.

- B. Taxpayer's Appeal of the Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) Summerlin Vision Center

Marcianelle Villanueva-Escolin, Deputy Attorney General, was present on behalf of the Nevada Department of Taxation. Suzanne Warren, Esq., was present on behalf of Summerlin Vision Center.

Commissioner Marvel made a motion to remand this matter back to the Administrative Law Judge. Commissioner Johnson seconded the motion. Commissioner Johnson – Aye; Commissioner Adelhoch – Nay; Commissioner Rodefer – Nay; Commissioner Bellows – Nay; Commissioner Marvel – Aye; Chairman – Aye. Motion failed.

Commissioner Rodefer made a motion to uphold the Administrative Law Judge's decision. Commissioner Adelhoch seconded the motion. Commissioner Johnson – Aye; Commissioner Adelhoch – Aye; Commissioner Bellows – Aye; Commissioner Marvel – Nay; Chairman – Nay. Motion carried.

V. 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. Bonds Administratively Waived (dates as indicated) (Sales/Use Tax)
- C. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

There were no questions from the Commission regarding the informational items.

VI. BRIEFING:

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

Director Hughes – Mynt Phase II is rolling out on Monday, December 8, 2025. We are currently four days away from rollout. Taxpayers will now have online access and the ability to file and pay online for the commerce tax, modified business tax, gold and silver excise tax, governmental services fee, short-term lessor and peer to peer car sharing, insurance premium tax, net proceeds of mineral tax, and property tax on interstate and intercounty companies. With the last legislative session, we received a new position within our budget. This position is a Tax Manager that oversees the taxation services unit in our compliance section. I would like to introduce our new Tax Manager, Tami Garcia. Tami has been with the Department

since 2005, and she is one of the few employees that has worked in all three of our offices. Please join me in welcoming Tami in her new position. I also want to welcome back John Marvel to the Commission; and thank Sharon Byram for her many years of service to the Tax Commission as her term ended on October 31, 2025.

VII. Next Meeting Date: March 10, 2026

VIII. Public Comment.

There was no public comment.

IX. Items for Future Agendas. (for discussion only)

No items for future agendas were discussed.

X. Meeting adjourned at 9:51 a.m.