

NEVADA TAX COMMISSION MEETING
AGENDA

October 5, 2026
9:00 a.m.

Nevada Department of Taxation
700 E. Warm Springs Rd., Room 150
Las Vegas, Nevada 89119

Division of Public and Behavioral Health
4150 Technology Way, Room 303
Carson City, NV 89706

Zoom Link: <https://us02web.zoom.us/j/87870061175>

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, by telephone or Zoom. 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.

Zoom Link: <https://us02web.zoom.us/j/87870061175>

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 Zoom Webinar ID: 878 7006 1175

III. **CONSENT CALENDAR¹:**

- A. Consideration for Approval of the August 19, 2026, Nevada Tax Commission Meeting Minutes. (for possible action)
- B. Consideration for Approval of the Department's Recommendation to the Commission Concerning a Request for Waiver of Penalty and/or Interest that exceeds \$25,000, pursuant to NRS 360.419:
 - 1) Carmax Auto Superstores Inc. (for possible action)
 - 2) Lowe's Home Centers LLC (for possible action)
 - 3) Future Motion Inc. (for possible action)
 - 4) Natural Partners 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.

- 5) Textron Aviation Inc. (for possible action)
 - 6) Venetian Las Vegas Gaming LLC (for possible action)
 - 7) PTC Therapeutics US Inc. (for possible action)
 - 8) MSG Las Vegas LLC (for possible action)
- C. Approval of Refund Request in Excess of \$250,000:
- 1) Hometown Health Management Company (for possible action)
 - 2) ENDOR America LLC (for possible action)
 - 3) AMFAB Inc. (for possible action)
 - 4) FENWAL Inc. (for possible action)
- D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Min Jung Chang aka Nicole Chang for the debts of MJ & KB LLC dba Sushi Wabi (for possible action)
 - 2) Meri-Louise Harrison for the debts of Harrison Firm LLC (for possible action)
- E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of Late-Filed Petition for Redetermination pursuant to NRS 360.360:
- 1) Las Pupusas Restaurants LLC (for possible action)
- F. Consideration for Approval of the Administrative Law Judge's Proposed Decision regarding an Appeal of a Property Tax Abatement pursuant to NRS 361.4734.
- 1) Sun Living Trust (for possible action)
 - 2) Brandon and Danielle Smith (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) Certified Financial Planner Board of Standards for Financial Planning, Inc. (for possible action)

IV. **LOCAL GOVERNMENT SERVICES:**

- A. Determination and Allocation of Certification of Centrally Assessed 2026-2027 Unsecured and 2027-2028 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)
- B. Review and Consideration to Approve an Addendum to Bulletin 216, 2027-2028 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)
- C. Consideration for the Nevada Tax Commission to Place Property Escaping Taxation on the 2025-2026 Unsecured Roll and 2026-2027 Secured Roll, pursuant to NRS 361.325(4).
- 1) NV Energy – NV Power, SSPPC-Gas, SPPC-Electric, and Online Transmission Project (for possible action)

V. **COMPLIANCE DIVISION:**

- A. 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)
- B. State of Nevada's Request for Approval of Motion to Dismiss Licensee's Appeal and Affirm the Decision of the Administrative Law Judge:
 - 1) American Powder Coating and Plasma Cutting, LLC (for possible action)
- C. Consideration of the Administrative Law Judge's Proposed Decision regarding the Department's Recommendation of Denial of Late-Filed Petition for Redetermination pursuant to NRS 360.360:
 - 1) S and Y Partnership, LLC dba Fast Auto (for possible action)
- D. Taxpayer's Appeal of Administrative Law Judge's Amended and Restated Proposed Decision pursuant to NRS 360.245 and NAC 360.175:
 - 1) Olcese Construction Co., Inc. and Fernandes Disposal (for possible action)
- E. Consideration of the Administrative Law Judge's Proposed Decision regarding the Department's Recommendation of Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
 - 1) Cavate, LLC dba Roma Deli & Restaurant (for possible action)
- F. Consideration and approval of Motion to Associate Counsel submitted by Appellant pursuant to NAC 360.085 and Nevada Supreme Court Rule 42:
 - 1) Core-Mark US LLC (for possible action)
- G. Taxpayer's Request for Closed Hearing, pursuant to NRS 360.247 and NAC 360.182:
 - 1) Core-Mark US LLC (for possible action)
- H. Taxpayer's Appeal of Advisory Opinion No. 25-020:
 - 1) Core-Mark US LLC (for possible action)

VI. **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).
- D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure.

VII. **BRIEFING:**

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

VIII. **NEXT MEETING DATE(S):** October 22, 2026 and December 9, 2026

- IX. ****Public Comment** – Public comment will be accepted in person, in writing, by telephone or Zoom. 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.

Zoom Link: <https://us02web.zoom.us/j/87870061175>

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 Zoom Webinar ID: 878 7006 1175

X. **ITEMS FOR FUTURE AGENDAS.** (for discussion only)

XI. **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 an interpreter/translator 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.**

Items on this agenda may be taken out of order. The public body may combine two or more agenda items for consideration. The public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

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, 9850 Double R Blvd., Ste. 101, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and to <https://notice.nv.gov/>.