

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

**June 27, 2022**

**9:00 a.m.**

This meeting may be viewed by live stream on the Nevada Department of Taxation's YouTube channel at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>

Nevada Department of Taxation  
1550 E. College Parkway  
Carson City, Nevada 89706

Nevada Department of Taxation  
700 E. Warm Springs Rd., Ste. 200  
Las Vegas, Nevada 89119

**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. **\*\*Public Comment** – Testimony will be accepted in writing, by telephone or in person. 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](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:

Dial: +1 253 215 8782 or +1 346 248 7799 or +1 669 900 9128 or  
+1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656

When prompted, please enter Webinar ID: 851 5513 4598#

Please call in between 8:15 a.m. and 8:45 a.m.

Please call (775) 684-2100 to report technical difficulties.

II. **Meeting Minutes:**

- A. **Consideration for Approval of the May 2, 2022, Nevada Tax Commission Meeting Minutes.** (for possible action)

III. **CONSENT CALENDAR<sup>1</sup>:**

A. **Matters of General Concern:**

- 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**  
a) Patriot Marketing Inc. (for possible action)  
b) Richard Kniefel & Anne B Kniefel (for possible action)  
c) Stonewise LLC (for possible action)

B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**

- 1) Besweet Creations Inc. (for possible action)  
2) Caltronics Business Systems (for possible action)

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<sup>1</sup> 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.

- 3) Cira Infotech Inc. (for possible action)
- 4) Cirkul Inc. (for possible action)
- 5) Franklin Sports Inc. (for possible action)
- 6) Lucchese Inc. (for possible action)
- 7) Masterbuilt Manufacturing LLC (for possible action)
- 8) Outform Inc. (for possible action)
- 9) Premier Specialty Brands LLC (for possible action)
- 10) R1 Concepts (for possible action)
- 11) Ranchmerch.com LLC (for possible action)
- 12) SemaConnect, Inc. (for possible action)
- 13) Silgan Dispensing Systems Corporation (for possible action)
- 14) Tacomoto (for possible action)
- 15) The Exhibit House (for possible action)
- 16) United RV (for possible action)
- 17) Water Purification Technologies (for possible action)
- 18) Websitesales LLC (for possible action)

C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:

- 1) THC Nevada LLC (for possible action)
- 2) Horizon Products (for possible action)
- 3) Cleanroom Tecs, Inc. (for possible action)
- 4) Host International, Inc. (for possible action)
- 5) Silver State Ford (for possible action)
- 6) Poly West Inc. (for possible action)
- 7) Payless Shoesource Inc. (for possible action)
- 8) Sands Expo & Convention Center Inc. (for possible action)
- 9) Wheeler RV Las Vegas LLC (for possible action)
- 10) Los Angeles Truck Centers LLC (for possible action)
- 11) Nevada Gold Mines LLC (for possible action)
- 12) Portier LLC (for possible action)
- 13) HG Staffing LLC (for possible action)
- 14) Balloonsupply.com LLC (for possible action)
- 15) Boulder Boat Brokers LLC (for possible action)
- 16) Golden Road Motor Inn, Inc. (for possible action)
- 17) MGM Resorts International Operations Inc. (for possible action)
- 18) Bellagio LLC (for possible action)
- 19) Cricut Inc. (for possible action)

D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations

- 1) Einstein and Noah Corp., dba Einstein Bros. Bagels (for possible action)

E. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) Shahram Kaghazi (for possible action)
- 2) Anthony and Cheryl Fredericks (for possible action)
- 3) Azucena A. Tena (for possible action)
- 4) James Lam (for possible action)
- 5) Linda J. Figgers (for possible action)
- 6) Reina Sepulveda (for possible action)
- 7) Setrak Mardirossian (for possible action)

- F. Consideration for the Approval of the Administrative Law Judge’s Recommended Decision regarding an Appeal of the Department’s Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
  - 1) Ojax, LLC dba Ojax Mediterranean Fusion Grill (for possible action)
  - 2) Smoke Shop (for possible action)
  
- IV. **DIVISION LOCAL GOVERNMENT SERVICES:**
  - 1) **Certification of Ad Valorem Tax Rates for Fiscal Year 2022-2023 pursuant to NRS 361.4547 (for possible action)**
  
- V. **COMPLIANCE DIVISION:**
  - A. Approval of Refund/Credit Request in Excess of \$250,000:
    - 1) **Teradata Operations Inc. (for possible action)**
    - 2) **Zurich American Insurance Company (for possible action)**
    - 3) **Sierra Health and Life Insurance Company (for possible action)**
    - 4) **Microsoft Corporation (for possible action)**
    - 5) **Bonotel LLC (for possible action)**
  
  - B. Petition for Reconsideration of Department’s Denial of Exemption Status for Organization Created for Religious, Charitable or Educational Purposes pursuant to NRS 372.3261 (Sales/Use Tax):
    - 1) **Quest for Kindness (for possible action)**
    - 2) **International Association of Marine Investigators, Inc. (for possible action)**
  
  - C. Department’s Request for Approval of Motion to Dismiss Taxpayer’s Appeal and Affirm Decision of the Administrative Law Judge:
    - 1) **Super Nutrition LLC dba Nutrition Rush (for possible action)**
  
- VI. **REGULATION(S):**
  - A. **Consideration for the Adoption of Permanent Regulation LCB File No. R052-21: A Regulation relating to taxation; requiring a person who operates a peer-to-peer car sharing program to provide proof to the Department of Taxation that the person has obtained or attempted to obtain an electronic certification relating to the payment of sales and use taxes due on the purchase of a shared vehicle; specifying the required contents of the certification; requiring a shared vehicle owner who has paid sales and use taxes to retain documentation revidencing the payment; providing for the liability of a shared vehicle owner who provides incorrect or false information to a car sharing program regarding the payment of sales and use taxes; requiring a person who operates a car sharing program to submit quarterly reports to the Department; establishing requirements for the retention of certain records relating to the operation of a car sharing program; and providing other matters properly relating thereto. (for possible action)**
  
- VII. **INFORMATIONAL ITEMS:**
  - A. Penalty and Interest Waivers granted by the Department for Sales/Use 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).

VIII. **BRIEFING:**

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

IX. Next Meeting Date: August 15, 2022

X. **\*\*Public Comment** – Testimony will be accepted in writing, by telephone or in person. 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](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 1550 E. College Parkway, Carson City, NV 89706. To dial in to provide testimony by telephone:

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

XII. Adjourn.

**Members of the public who are disabled and require accommodations or assistance at this meeting are requested to notify the Department of Taxation in writing, email [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us) or call (775) 684-2096 prior to the meeting.**

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, 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: 1550 College Parkway, Carson City, Nevada 89706; and sent to each County Public Library for posting. Notice of this meeting was e-mailed for posting to the following locations: Department of Taxation, 700 E. Warm Springs Rd., 2<sup>nd</sup> Floor, Las Vegas, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>. Notice of this meeting was emailed for posting to the State Library in Carson City, to the Attorney General's Office in Carson City, and to the Nevada Legislative Building in Carson City.