

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

**October 2, 2023**  
**9:00 a.m.**

Legislative Counsel Bureau  
401 South Carson Street, Room 3138  
Carson City, NV 89701

Legislative Counsel Bureau  
Grant Sawyer State Office Building  
555 E. Washington Ave., Room 4401  
Las Vegas, NV 89101

**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](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 provide public comment by telephone, please dial: +1 (888) 475-4499  
Enter Meeting ID: 895-7956-2608

III. **MEETING MINUTES:**

- A. Consideration for Approval of the August 14, 2023 Nevada Tax Commission Meeting Minutes. (for possible action)

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

- A. Matters of General Concern:
- 1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):
    - a) Jensen Enterprises Inc. (for possible action)
    - b) JLW Services (for possible action)
    - c) NHM I LVB LLC (for possible action)
- B. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
- 1) Advanced Management Services Inc (for possible action)
  - 2) Advanced Purification Engineering Corp (for possible action)
  - 3) Advantech Corporation (for possible action)
  - 4) Aero Precision LLC (for possible action)
  - 5) American Battery Solutions Inc (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.

- 6) Bedford Reinforced Plastics Inc (for possible action)
  - 7) City Furniture Inc (for possible action)
  - 8) Cryoperl Usa LLC (for possible action)
  - 9) Faction Media Group LLC (for possible action)
  - 10) Independent Trading Company (for possible action)
  - 11) Manchac Technologies LLC (for possible action)
  - 12) Metroquip Inc (for possible action)
  - 13) Oliver Cabell Inc (for possible action)
  - 14) On Time Mall (for possible action)
  - 15) Pacific Color Graphics Inc (for possible action)
  - 16) Rainier Industries LLC (for possible action)
  - 17) Silencerco LLC (for possible action)
  - 18) Textile Management Systems Inc (for possible action)
  - 19) Vhernier Usa LLC (for possible action)
- C. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$10,000:
- 1) Henry Schein Inc. (for possible action)
  - 2) Otis Elevator Company (for possible action)
  - 3) AutoSavvy of Las Vegas LLC (for possible action)
  - 4) SILFAB Solar WA Inc. (for possible action)
- D. Consideration for the Adoption 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) Botach Inc. (for possible action)
- E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations
- 1) Grand Canyon Destinations LLC (for possible action)
- F. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
- 1) Guinea Pigs LLC (for possible action)
- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
- 1) Carmine Barra (for possible action)
  - 2) Maria and Jose Martinez (for possible action)
  - 3) Nimesh and Bhavna Patel (for possible action)
  - 4) Sevan Aslanyan (for possible action)
- V. **COMPLIANCE DIVISION:**
- A. Departments Recommendation to the Commission for Denial of a Payment Plan Request:
- 1) **Moriv LLC dba S&R Auto Sales (for possible action)**
- B. Approval of Refund/Credit Request in Excess of \$250,000:
- 1) **Las Vegas Peach LLC (for possible action)**
  - 2) **Varian Medical Systems 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) **Lucino’s Pizza LLC (for possible action)**
  - 2) **The Winery Super Market Corp. (for possible action)**
  
- VI. **LOCAL GOVERNMENT SERVICES**
  - A. **Review and Consideration to Approve an Addendum to Bulletin 213, 2024-2025 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)
  - B. Taxpayer’s Appeal of the Treasurer’s Denial of Waiver of Penalty and/or Interest per NRS 361.4835 (Washoe County):
    - 1) **1410 LLC (for possible action)**
  - C. **Consideration of the Approval of Low-Income Housing Application for Property Tax Exemption pursuant to NRS 361.082(3) and NAC 361.089(1)** (for possible action)
  - D. **Determination and Allocation of Certification of Centrally Assessed 2023-2024 Unsecured and 2024-2025 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323.** (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).
  - C. Assignment of Department of Taxation’s Regulations to Commissioners.
  
- VIII. **BRIEFING:**
  - A. Briefing to/from the Commission and the Executive Director. (for discussion only)
  
- IX. Next Meeting Date: December 4, 2023.
  
- X. **\*\*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](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.  
  
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Enter Meeting ID: 895-7956-2608
  
- XI. Items for Future Agendas. (for discussion only)
  
- XII. 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](mailto: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](mailto: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](mailto: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, 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 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 Nevada Legislative Building in Carson City.