

NEVADA TAX COMMISSION MEETING
AGENDA

October 3, 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
700 E. Warm Springs Rd.
Las Vegas, Nevada 89119

Nevada Department of Taxation
4600 Kietzke Lane, Suite L235
Reno, NV 89502

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

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** – Public comment will be accepted in person or in writing. 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, 1550 E. College Parkway, Carson City, NV 89706.

II. **Meeting Minutes:**

A. **Consideration for Approval of the August 15, 2022, Nevada Tax Commission Meeting Minutes.** (for possible action)

III. **CONSENT CALENDAR¹:**

A. **Matters of General Concern:**

1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**

- a) 95Lobos LLC (for possible action)
- b) Donut Time LLC (for possible action)
- c) EFY LLC (for possible action)
- d) Gear Hut LLC (for possible action)
- e) Marquez Auto Sales LLC (for possible action)
- f) OS Poke LLC (for possible action)

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

- 1) Aqua Outdoors LLC (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.

- 2) ARI Phoenix Inc. (for possible action)
- 3) Blue Sky the Color of Imagination (for possible action)
- 4) Casetify (for possible action)
- 5) Celluma (for possible action)
- 6) DeLonghi America Inc. (for possible action)
- 7) Dukal LLC (for possible action)
- 8) Factorypure (for possible action)
- 9) Fluence Bioengineering Inc. (for possible action)
- 10) Fruugo.com Limited (for possible action)
- 11) Good Smile Connect LLC (for possible action)
- 12) Gourmetgiftbaskets.com LLC (for possible action)
- 13) Hats.com (for possible action)
- 14) IKEGPS Inc. (for possible action)
- 15) JLAB Audio (for possible action)
- 16) Laguna Tools Inc. (for possible action)
- 17) Monos Travel Ltd. (for possible action)
- 18) Motor State Distributing (for possible action)
- 19) Peter Thomas Roth Labs LLC (for possible action)
- 20) Satellite Phone Store (for possible action)
- 21) Sound Associates Inc. (for possible action)
- 22) SOVA Inc. (for possible action)
- 23) TruHearing Inc. (for possible action)
- 24) 4Moms (for possible action)

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

- 1) Bank of America National Association (for possible action)
- 2) Fine Art Photography (for possible action)
- 3) Junkee Clothing Exchange (for possible action)
- 4) Home Depot USA, Inc. (for possible action)
- 5) Findlay Automotive Inc. (for possible action)
- 6) Chrome Hearts LLC (for possible action)
- 7) LV Stadium Events LLC (for possible action)
- 8) Nevada Group Wellness (for possible action)

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

- 1) Automax of Las Vegas (for possible action)

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

- 1) Louis P. Kahn (for possible action)
- 2) Jesus Corrales (for possible action)
- 3) Karina Bechtold (for possible action)

IV. **DIVISION LOCAL GOVERNMENT SERVICES:**

- A. **Review and Consideration to Approve an Addendum to Bulletin 212, 2023-2024 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. Determination and Allocation of Certification of Centrally Assessed 2022-2023 Unsecured and 2023-2024 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)
- V. COMPLIANCE DIVISION:
- A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Zachary and Jennifer Rice (for possible action)**
 - 2) **Landon Mandt (for possible action)**
 - B. Approval of Refund/Credit Request in Excess of \$250,000:
 - 1) **Prudential Annuities Life Assurance Corporation (for possible action)**
 - 2) **K-Kel Inc. dba Spearmint Rhino (for possible action)**
 - 3) **Central Shared Services LLC dba Far West Supply Chain (for possible action)**
 - C. 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) **Essential Resource Consultants (for possible action)**
 - 2) **Mary House Ministries (for possible action)**
 - 3) **American Heritage Partners (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) **Mike & Mike, LTD (for possible action)**
 - E. Department's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm Decision of the Administrative Law Judge:
 - 1) **Billy Ray Martinez, LLC dba BRM Wholesale (for possible action)**
- VI. REGULATION(S):
- A. **Consideration for the Adoption of Permanent Regulation LCB File No. 056-21: Regulation relating to taxation; establishing criteria for when live entertainment is provided by or entirely for the benefit of a governmental entity for the purposes of an exemption from the live entertainment tax administered by the Department of Taxation; providing that a person claiming the exemption on the live entertainment tax for entertainment provided by or entirely for the benefit of a governmental entity has the burden of proving by a preponderance of the evidence that the person satisfies the criteria for the exemption; requiring such a person to submit certain records to the Department; and providing other matters properly relating thereto. (for possible action)**

- B. **Consideration for the Adoption of Permanent Regulation LCB File No. 068-21: A Regulation relating to taxation; establishing provisions governing the delivery of alcohol sold by retail liquor stores to consumers; requiring brew pubs to maintain certain records related to the manufacture of malt beverages for sale to a wholesaler located outside this State; and providing other matters properly relating thereto. (for possible action)**
 - C. **Consideration for the Adoption of Permanent Regulation LCB File No. 173-22: A Regulation relating to taxation; establishing procedures for the filing of petitions with the Director of the Department of Taxation for declaratory orders as to the applicability of certain statutory provisions, regulations and administrative decisions; establishing procedures for the disposition of such petitions; and providing other matters properly relating thereto. (for possible action)**
 - D. **Consideration for the Adoption of Permanent Regulation LCB File No. 174-22: A Regulation relating to taxation; revising provisions governing the imposition and collection of sales and use tax for repair work performed pursuant to a contract with the State or a political subdivision; and providing other matters properly relating thereto. (for possible action)**
 - E. **Consideration for the Adoption of Permanent Regulation LCB File No. 175-22: A Regulation relating to taxation; revising procedures concerning the filing of certain briefs and other documentation in an appeal to the Nevada Tax Commission; 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: October 3, 2022
- X. ****Public Comment** – Public comment will be accepted in person or in writing. 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, 1550 E. College Parkway, Carson City, NV 89706.
- 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, by email 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. 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 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., 2nd 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.