

NEVADA TAX COMMISSION MEETING
AGENDA

May 7, 2025
9:00 a.m.

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

Nevada Department of Taxation
9850 Double R Blvd., Ste. 101
Reno, NV 89521

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, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

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

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- III. **MEETING MINUTES:**
- A. Consideration for Approval of the March 5, 2025 Nevada Tax Commission Meeting Minutes. (for possible action)
- B. Consideration for Approval of the March 19, 2025 Nevada Tax Commission Meeting Minutes. (for possible action)
- IV. **COMPLIANCE DIVISION:**
- A. Consideration and approval of Motion to Associate Counsel submitted by Appellant pursuant to NAC 360.085 and Nevada Supreme Court Rule 42:
- 1) **Toyota Lease Trust (for possible action)**

V. **CONSENT CALENDAR¹:**

- A. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
 - 1) Access Intelligence LLC (for possible action)
 - 2) HCL America Inc. (for possible action)
 - 3) HCL Technologies Limited (for possible action)
 - 4) Jamison Products Texas Rotating Equipment (for possible action)
 - 5) Shopify Inc. (for possible action)
 - 6) Vertical Dimensions LLC (for possible action)
- B. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
 - 1) Centurylink of Nevada (for possible action)
 - 2) Kilgore Companies LLC (for possible action)
 - 3) China Bowl Food Express (for possible action)
- C. 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) California Institute of Technology (for possible action)
- D. 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. Please Note: The purpose of this meeting is limited solely to the Commission's review and consideration regarding the untimely filing of your petition for redetermination. This meeting is not noticed to address the underlying merits of the deficiency determinations:
 - 1) Waterfall Holding dba Vape Wholesale USA (for possible action)
- E. Department's Recommendation to the Commission for Approval of a Payment Plan Request:
 - 1) MJ Distributing C201 LLC (for possible action)
- F. Consideration for Approval of Tax Bulletin 25-001 Pursuant to NRS 360.133 Regarding Taxation of Purchase, Sale, and Lease Back of Tangible Personal Property. (for possible action)
- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Michael Tsunis for the debts of Flair Management Inc. (for possible action)
 - 2) Michael Tsunis for the debts of Tatuado Hospitality Management Group LLC (for possible action)

VI. **COMPLIANCE DIVISION:**

- A. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) **Jack Ohanian for the debts of Pops Tire Shop 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.

- B. Department's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm the Decision of the Administrative Law Judge:
 - 1) **Mauli Ola Industries LLC dba Lili's (for possible action)**
- C. Taxpayer's Appeal of Advisory Opinion No. 24-007 dated July 18, 2024, and Supplement to Advisory Opinion No. 24-007 dated October 15, 2024:
 - 1) **Toyota Lease Trust (for possible action)**
- VII. **ENFORCEMENT OF AGE RESTRICTIONS ON TOBACCO, VAPOR, AND NICOTINE PRODUCTS OR ENFORCEMENT ACTIONS CONCERNING AGE RESTRICTIONS ON TOBACCO, VAPOR, AND NICOTINE PRODUCTS:**
 - A. Licensee's Appeal of Administrative Law Judge's Decision pursuant to NRS 370.521:
 - 1) **Rose Group Holdings, Inc. dba 7-Eleven #33240C (for possible action)**
- VIII. **LOCAL GOVERNMENT SERVICES:**
 - A. Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and/or Interest pursuant to NRS 361.4835 (Clark County):
 - 1) **Cannon Ivan B & Helen C Family Trust ETA (for possible action)**
 - 2) **Cannon Properties LLC (for possible action)**
 - 3) **Cedar Arms LLC (for possible action)**
 - B. **Discussion and Consideration for Approval of the Adoption of the 2025 - 2026 Ratio Study pursuant to NRS 361.333. (for possible action)**
 - C. **Discussion and Consideration for Approval of the 2026-2027 Personal Property Manual pursuant to NRS 361.227 and NAC 361.1365. (for possible action)**
 - D. **Discussion and Consideration for Approval of the 2026-2027 Improvement Factor Study pursuant to NRS 361.261(2). (for possible action)**
 - E. **Discussion and Consideration for Approval of the Adoption of Bulletin 215, 2026-2027 Agricultural Land Values and Open Space Property Procedures pursuant to NRS 361A.140 and NRS 361.325(1)(b). (for possible action)**
 - F. **Discussion and Consideration for Approval of the 2026-2027 Assessor's Handbook of Rural Building Costs pursuant to NAC 361.128. (for possible action)**
- IX. **Marque Motor Coach, Inc. v. Nevada Tax Commission and Nevada Department of Taxation, Case No.: A-23-867175-J (for possible action):**
 - A. **Remand from the Eighth Judicial District Court for a hearing to allow Marque Motor Coach, Inc. to present evidence regarding its percentage of interstate travel and for the Nevada Tax Commission to issue a new recommendation with a detailed explanation of how the interstate travel percentage was calculated to be 77% (or any new percentage determined), including the specific records reviewed; and**

- B. **Discussion and approval of any statutory interest that may be applicable to a final determination regarding the final refund amount pursuant to NRS 360.2937.**

X. **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)

XI. **BRIEFING:**

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

XII. Next Meeting Date: June 25, 2025.

- XIII. ****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, by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

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

XV. 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 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.

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.**

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 on <https://notice.nv.gov/>.