

NEVADA TAX COMMISSION MEETING
AGENDA

June 25, 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 May 7, 2025 Nevada Tax Commission Meeting Minutes.** (for possible action)
- IV. **CONSENT CALENDAR¹:**
- A. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
- 1) Airbus Americas Customer Services Inc (for possible action)
 - 2) Amerex Group LLC (for possible action)
 - 3) Block Imaging Parts & Services LLC (for possible action)
 - 4) Builders Fence Company Inc (for possible action)
 - 5) Communicorp Inc (for possible action)
 - 6) Da Vinci Medical Inc (for possible action)
 - 7) Delphi Display Systems 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.

- 8) Emilamerica Inc (for possible action)
 - 9) Ericjon World Wide Holding Inc (for possible action)
 - 10) Goldbely Inc (for possible action)
 - 11) Harrods Limited (for possible action)
 - 12) Keolis Transit Service LLC (for possible action)
 - 13) Lifecore Fitness LLC (for possible action)
 - 14) Lift Inc (for possible action)
 - 15) Mystery Ranch LLC (for possible action)
 - 16) Nashville Wraps Sales Corp (for possible action)
 - 17) Pace Research Ltd (for possible action)
 - 18) Seele Inc (for possible action)
 - 19) Studco Building Systems US LLC (for possible action)
 - 20) Vahle Inc (for possible action)
 - 21) Verkada Inc (for possible action)
- B. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
- 1) Nucor Buildings Group West LLC (for possible action)
 - 2) Costco Wholesale Corporation (for possible action)
 - 3) DoorDash Inc. (for possible action)
 - 4) Cox Communications Las Vegas Inc. (for possible action)
 - 5) Findlay Automotive of Nevada LLC (for possible action)
 - 6) Gama Aviation Engineering Inc. (for possible action)
 - 7) MDC Restaurants LLC (for possible action)
 - 8) MM Development Company Inc. (for possible action)
 - 9) Saks and Company LLC (for possible action)
- C. Approval of Refund Request in Excess of \$250,000:
- 1) World Wide Technology (for possible action)
 - 2) Sonos, Inc. (for possible action)
 - 3) Silver State Restaurants Inc. (for possible action)
 - 4) Core-Mark International Inc USA (for possible action)
- D. 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) Relevant Radio Inc (for possible action)
 - 2) Aid for Humanity Worldwide (for possible action)
- E. 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) Dupuis, Kathryn and Zackary (for possible action)
- F. Department's Recommendation to the Commission for Approval of a Payment Plan Request:
- 1) Las Vegas Wellness and Compassion Center LLC dba Pegasus Nevada (for possible action)
 - 2) Strata Growth LLC dba Strata Growth (for possible action)
 - 3) Div Holdings LLC dba Jardin (for possible action)

- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Tony Hwang for the debts of Creech Café LLC (for possible action)
 - 2) Lucian Roman for the debts of Roman Construction Inc. (for possible action)
 - 3) Richard Marino for the debts of Open Box Buy Inc. (for possible action)
 - 4) Richard Marino for the debts of Big Deer Holding LLC (for possible action)

- V. **COMPLIANCE DIVISION:**
 - A. Consideration for Adoption of the Administrative Law Judge's Decision regarding the Department's Recommendation of Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
 - 1) **HML Electrical Parts LLC (for possible Action)**
 - B. Department's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm the Decision of the Administrative Law Judge:
 - 1) **Droxie, LLC dba Puffs Smoke Shop (for possible action)**

- VI. **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) **Khair Mohammad Pashton Fazal, dba Smoke Shop Express #2 (for possible action)**

- VII. **LOCAL GOVERNMENT SERVICES:**
 - A. Consideration for Approval of Re-Appointment to the Appraiser Certification Board:
 - 1) **Sorin Popa (for possible action)**
 - B. Certification of Ad Valorem Tax Rates for Fiscal Year 2025-2026 pursuant to NRS 361.4547. (for possible action)

- VIII. **REGULATIONS:**
 - A. Consideration for Adoption of Permanent Regulation LCB File No. R180-24: A regulation relating to Alcoholic Beverages; establishing requirements for persons who produce alcoholic beverages outside this State and who designate a warehouse, bonded warehouse or logistics company to facilitate the importation of alcoholic beverages into this State; and providing other matters properly related thereto. (for possible action)

- IX. **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)

X. **BRIEFING:**

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

XI. Next Meeting Date: August 20, 2025

XII. ****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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XIII. Items for Future Agendas. (for discussion only)

XIV. 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/>, <https://notice.nv.gov/>, and <http://leg.state.nv.us/App/Notice/A/>.