

NEVADA TAX COMMISSION MEETING  
MINUTES

March 19, 2025  
10:00 a.m.

Members Present:

George Kelesis, Chairman (Virtual)  
Thom Sheets, Commissioner (Virtual)  
Jeff Rodefer, Commissioner (Virtual)  
H. Stan Johnson, Commissioner (Virtual)  
Sharon Byram, Commissioner (Virtual)  
Ryan Bellows, Commissioner (Virtual)  
Caryn Adelhoch, Commissioner (Virtual)

Members Absent:

Craig Witt, Commissioner

- I. Call the meeting to order and establish a quorum.

Chairman Kelesis called the meeting to order. I quorum was established.

- I. Public Comment.

There was no public comment.

Chief Deputy Executive Director Nevarez-Goodson administered an oath to all parties testifying.

III. COMPLIANCE DIVISION:

- A. Order Granting Summary Judgment to Defendants issued on February 7, 2025 (Notice of Entry of Order filed on February 11, 2025), by the First Judicial District Court of Nevada, Carson City, in the case of Elko County, a subdivision of the State of Nevada *ex. rel.* its Board of Elko County Commissioners vs. State of Nevada *ex. rel.* The Legislature; Joe Lombardo, in his official capacity as, Governor of the State of Nevada; and The Nevada Department of Taxation (Case No. 24-OC-00037-1B).

Andrea Nichols, Senior Deputy Attorney General, was present on behalf of the Nevada Department of Taxation. Ms. Nichols stated there is a typo on the Court's Order. The Order states that summary judgment was granted in favor of Defendants. The Nevada Department of Taxation, the Governor and the Legislative Counsel Bureau were the Defendants in this case. Summary judgement was granted in favor of the Plaintiffs.

- 1) Consideration and decision whether to appeal the Order to the Nevada Supreme Court.

Commissioner Byram stated that the Elko County Commission is a party in this case. Commissioner Byram disclosed that she has worked with both Travis Gerber and Rand Greenburg, Esq. on the Debt Management Commission. Commissioner Byram asked the Commission's Counsel for guidance.

Henna Rasul, Senior Deputy Attorney General, stated Commissioner Byram should be able to participate as long as there is a disclosure and the Commissioner can be impartial.

David Pope, Chief Deputy Attorney General, was present on behalf of the Nevada Department of Taxation. Chief Pope stated it is the recommendation of the Attorney General's office is that the Department does not appeal.

Commissioner Sheets made a motion to accept the recommendation from the Attorney General's office and to not appeal the matter. Commissioner Byram seconded the motion. All in favor. Motion carried.

- 2) Consideration and decision whether to delegate authority to the Chair and Executive Director, pursuant to NRS 241.0357, to make any future decisions regarding this litigation.

Yvonne Nevarez Goodson, Chief Deputy Executive Director. This was placed on the agenda pursuant to the possibility of delegation to the Chair and the Executive Director, under Open Meeting Law, for the purpose of making future decisions relating to this litigation in the Elko County matter. The Open Meeting Law requires the Commission to have a quorum to make a decision. The Open Meeting Law, under NRS 241.0357, also allows the Commission to delegate certain litigation decisions to the Chairman and Executive Director. It is unlikely there will be future litigation in this matter but it is possible that something could come up in the future.

Commissioner Rodefer moved to delegate authority to the Chairman and Executive Director, pursuant to NRS 241.0357, to make any future decisions regarding this litigation. Commissioner Sheets seconded the motion. All in favor. Motion carried.

IV. Next Meeting Date: May 7, 2025

V. Public Comment.

There was no public comment.

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

No items for future agendas were discussed.

VII. Meeting Adjourned.