

NEVADA TAX COMMISSION MEETING

AGENDA

AMENDED (Location in Las Vegas)

October 6, 2025

9:00 a.m.

Nevada State Legislature
401 S. Carson St., Room 2134
Carson City, NV 89701

State of Nevada Building
Legislative Counsel Bureau
7120 Amigo St., Room 3
Las Vegas, NV 89119

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: (888) 475-4499
Meeting ID: 895 2953 2686

- III. **CONSENT CALENDAR¹:**
- A. **Consideration for Approval of the August 20, 2025 Nevada Tax Commission Meeting Minutes.** (for possible action)
- B. **Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:**
- 1) Action Industrial Supply Company (for possible action)
 - 2) Cornellcookson LLC (for possible action)
 - 3) Elite Business Ventures LLC (for possible action)
 - 4) Kinzie Advanced Polymers LLC (for possible action)
 - 5) Korres USA Ltd. (for possible action)
 - 6) Maxfield Enterprises Inc. (for possible action)
 - 7) Researched Nutritionals LLC (for possible action)
 - 8) Rovers North Inc. (for possible action)
 - 9) S S White Technologies Inc. (for possible action)
 - 10) The Church Initiative Inc. (for possible action)
 - 11) VB Beauty US 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.

- C. Waiver of Penalty and/or Interest pursuant to NRS 360.419 that exceeds \$25,000:
 - 1) SOHO Japanese Restaurant LLC (for possible action)
 - 2) SiteOne Landscape Supply LLC (for possible action)
 - 3) Stifel Nicolaus & Company Inc. (for possible action)
 - 4) WCM Investment Management (for possible action)

- D. Department's Recommendation to the Commission for Approval of a Payment Plan Request:
 - 1) Echo & Rig Green Valley LLC (for possible action)
 - 2) Echo & Rig Las Vegas LLC (for possible action)

- E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of a Request for Waiver of Penalty and/or Interest under \$25,000 pursuant to NRS 360.419:
 - 1) Organic Labs LLC dba Huni Badger (for possible action)

- F. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of Department's Denial of a Request for Waiver of Penalty and/or Interest over \$25,000 pursuant to NRS 360.419:
 - 1) Rockwell Collins Simulation & Training Solutions (for possible action)

- G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
 - 1) Darryl Hill for the debts of DCI Motors LLC (for possible action)
 - 2) Marco A. Zapata for the debts of Southwest Auto Inc. (for possible action)
 - 3) Michael Decker for the debts of International Laser Cutting LLC (for possible action)

IV. **LOCAL GOVERNMENT SERVICES:**

- A. **Determination and Allocation of Certification of Centrally Assessed 2025-2026 Unsecured and 2026-2027 Secured Unitary Property Valuations and Assessments pursuant to NRS 361.320, NRS 361.321 and 361.323. (for possible action)**

- B. **Review and Consideration to Approve an Addendum to Bulletin 215, 2026-2027 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)**

- C. **Consideration of approval of the Declaration of Value Form, pursuant to NRS 375.060. (for possible action)**

V. **COMPLIANCE DIVISION:**

- A. **Pursuant to NRS 360.265, consideration for approval of the removal of the names of certain debtors, including the amount of tax, penalty and interest, from the records of the Department for debts exceeding 5 years due and collection being impossible or impracticable. (for possible action)**

- B. **Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:**
 - 1) Nextar NV Inc. (for possible action)

VI. **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)
- C. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

VII. **BRIEFING:**

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

VIII. Next Meeting Date: December 3, 2025

- IX. ****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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- X. Items for Future Agendas. (for discussion only)

- XI. 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 an interpreter/translator 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.

Items on this agenda may be taken out of order. The public body may combine two or more agenda items for consideration. The public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

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; and to the LCB Police. 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 <https://leg.state.nv.us>.