

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

Nevada Department of Health and Human Services  
4150 Technology Way, Room 303  
Carson City, NV 89706

*Video Conference*

Nevada Department of Health and Human Services  
Division of Health Care Financing & Policy  
1210 S. Valley View Blvd., Ste. 104  
Las Vegas, NV 89102

December 3, 2018  
9:00 a.m.

**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** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
  
- II. **Meeting Minutes:**
  - A. Consideration for Approval of the October 1, 2018 Nevada Tax Commission Meeting Minutes. (for possible action)
  - B. Consideration for Approval of the October 12, 2018 Nevada Tax Commission Meeting Minutes. (for possible action)
  
- III. **CONSENT CALENDAR<sup>1</sup>:**
  - A. **Matters of General Concern:**
    - 1) **Bonds Administratively Waived (dates as indicated) (Sales/Use Tax):**
      - a) A Bud & Beyond LLC (for possible action)
      - b) BBH Flamingo LLC (for possible action)
      - c) Blueberry Hill Restaurant & Bakery LLC (for possible action)
      - d) Feels Like Family LLC (for possible action)
      - e) Firerock Steakhouse Centennial LLC (for possible action)
      - f) Hassan LLC (for possible action)
      - g) Hodges Enterprises of Las Vegas #7 LLC (for possible action)
      - h) Mandarin Express LLC (for possible action)
      - i) Sakura Enterprises LLC (for possible action)
      - j) UHK Enterprises (for possible action)
      - k) YL Las Vegas One LLC (for possible action)
      - l) YL Las Vegas Three LLC (for possible action)
      - m) YL Las Vegas Five LLC (for possible action)
      - n) YL Las Vegas Six LLC (for possible action)

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<sup>1</sup> 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. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure (Sales/Use Tax):

- 1) Cree Visual Marketing Company (for possible action)
- 2) FITTEAM Global LLC (for possible action)
- 3) IBEX Outdoor Clothing LLC (for possible action)
- 4) Synsor LLC (for possible action)
- 5) Trilithic, Inc. (for possible action)
- 6) UNITX LLC (for possible action)

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

- 1) Terrible Herbst, Inc. (for possible action)
- 2) International Game Technology (for possible action)
- 3) Western Nevada Supply Co. (for possible action)
- 4) Design Source Interiors LLC dba DSI (for possible action)
- 5) Maninder Herr LLC dba Homestead Animal Hospital (for possible action)
- 6) Las Vegas Entertainment LLC dba Larry Flynt's Hustler Club (for possible action)
- 7) By DZIGN LLC (for possible action)
- 8) Darwiche Investment LLC dba Purrfect Auto Service & AA Auto Care (for possible action)

D. Approval of Refund/Credit Request in Excess of \$250,000:

- 1) eBay Inc. (for possible action)

E. Consideration for Approval of the Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax)

- 1) Westside Building Material Las Vegas (for possible action)
- 2) B2B USA, LLC (for possible action)
- 3) Tropicana Zubic Enterprises (for possible action)

F. Consideration for Approval of Payment Plan Request (Sales/Use and/or Modified Business Tax):

- 1) Zulema Neblina aka Zulema Solis dba GNP Records (for possible action)

IV. **DIVISION OF LOCAL GOVERNMENT SERVICES:**

A. **LOCAL GOVERNMENT SERVICES:**

- 1) **Taxpayer's Appeal of the Treasurer's Denial of Waiver of Penalty and Interest per NRS 361.4835 (Washoe County):**
  - a) **Joe Hynek (for possible action)**

B. **CENTRALLY ASSESSED PROPERTY SECTION:**

- 1) **Amended Determination and Allocation of Certification of Centrally Assessed 2019-2020 Secured and 2018-2019 Unsecured 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 Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Cherie Lawlar (for possible action)**
- 2) **Paul Anderson (for possible action)**
- 3) **Donald and Jamie Zaleski (for possible action)**

- B. Department's Recommendation to the Commission for Denial of an Offer-In-Compromise pursuant to NRS 360.263:
  - 1) **Kevin F. Hogan (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) **Nevada Water Environment Association (for possible action)**
- D. **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)**

VI. **REGULATIONS:**

- A. **Consideration for Approval of Adoption of Permanent Regulation - LCB File No. R020-17. A Regulation relating to property taxes; revising provisions governing the continuing education required to be completed by appraisers certified by the Department of Taxation to conduct appraisals of property for the purposes of taxation; and providing other matters properly related thereto. (for possible action)**
- B. **Consideration for Approval of Adoption of Permanent Regulation - LCB File No. R191-18. A Regulation relating to sales tax; establishing a time limit for claiming a deduction for a bad debt; requiring a retailer who claims a deduction for a bad debt to retain certain records; establishing the method for determining the value of certain repossessed property for the purpose of calculating the amount of a deduction for bad debt; and providing other matters properly relating thereto. (for possible action)**
- A. **Consideration for Approval of Adoption of Permanent Regulation - LCB File No. R190-18. A regulation relating to tires; clarifying that the surcharge imposed on the purchase of a new tire includes new tires for certain vehicles which are powered in whole or in part by one or more electric motors; and providing other matters properly relating thereto. (for possible action)**
- B. **Consideration for Approval of Adoption of Permanent Regulation - LCB File No. R143-18. A Regulation relating to taxation; establishing the standard to be used to determine whether an overpayment of certain taxes was made intentionally or by reason of carelessness such that the taxpayer is not entitled to be paid interest on a refund of the overpayment; and providing other matters properly relating thereto. (for possible action)**

VII. **INFORMATIONAL ITEMS:**

- 1) **Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Modified Business Tax and Excise Tax (dates as indicated).**
- 2) **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.
  - 1) Review of Department of Taxation’s Fiscal Year 20/21 Budget Request.
- B. For information only: Presentation – Tobacco and the Master Settlement Agreement (“MSA”)
- IX. Next Meeting Date: January 14, 2019
- X. **\*\*Public Comment** – In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
- XI. Items for Future Agendas.
- XII. Adjourn.

**Any appeal to the Nevada Tax Commission (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.

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. The support materials are made available at the Department of Taxation, 1550 College Pkwy, Carson City, NV and made available during the meetings.

\*\*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.

**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 or call 684-2096 prior to the meeting.**

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, 555 E. Washington Street, Las Vegas, Nevada; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, 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 to the State Library in Carson City and to the Nevada Legislative Building in Carson City.