

Nevada Tax Commission Meeting

NEVADA LEGISLATIVE BUILDING
401 S Carson Street, Room 2134
Carson City, Nevada

VIDEO CONFERENCE

LEGISLATIVE COUNSEL BUREAU
Grant Sawyer State Office Building
555 E Washington Avenue, Room 4401
Las Vegas, Nevada

August 4, 2014

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.

9:00 a.m. 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. CONSENT CALENDAR¹:

A. Matters of General Concern:

1) Bonds Administratively Waived (dates as indicated) (Sales/Use Tax).

1. Capriottis Silverado LLC
2. Capriottis Ventures II LLC
3. First Cup LV Ann & Simmons LLC
4. Capriottis Horizon Store LLC
5. First Cup LV Craig Rd & Jones Blvd LLC
6. Lolas LLC
7. Said Ali Hyjazi
8. Antique Mall Of America
9. Tiny Treasurers LLC
10. Jewelry City Inc.
11. Mun Sun Enterprises LLC
12. Wicket Ventures LLC
13. RK Enterprises LLC
14. Vu Investments LLC
15. BM2 Inc.
16. Louis J Fiorello
17. Hiroba Sushi LLC
18. Canyon Office Supplies Inc.
19. Ohana Hawaiian BBQ

¹ The Commission will review all of the following 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.

- 20. PDQ Printing Of Las Vegas Inc.
- 21. Golden China LLC

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

- 1) Total Merchant Services Inc. (for possible action)
- 2) Acorn Stairlifts Inc. (for possible action)
- 3) Supreme International LLC (for possible action)
- 4) American Homes 4 Rent (for possible action)

C. Consideration of Recommended Settlement Agreements and Stipulations (sales/use and/or modified business tax unless otherwise stated):

- 1) Gilbert's Precision Machine (for possible action)
- 2) KSH Enterprises Inc. dba Allstar Mini Mart (for possible action)
- 3) Enterprise Eighty Eight Inc. (for possible action)

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

- 1) Silver State Ford (for possible action)
- 2) Enterprise Leasing Company – West LLC (for possible action)
- 3) Kokopelli Landscaping Inc. (for possible action)
- 4) Desert Palace Inc. dba Caesars Palace (for possible action)

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

- 1) Nevada Power Company (Sale/Use Tax) (for possible action)

IV. COMPLIANCE DIVISION:

A. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:

- 1) **Roy V. Erickson Jr. dba Royal Carpet & Design, Inc. (for possible action)**
- 2) **Alberto Vega dba Royal Carpet & Design, Inc. (for possible action)**

B. Taxpayer's Appeal of Hearing Officer's Decision of Lock and Seal:

- 1) **Uncle Vinny's Pizza Corp. (for possible action)**

C. Taxpayers Appeal of Department's Denial of Requested Refunds (Modified Business Tax)

- 1) **Pay Pros, Inc./ Advanstaff, Inc. (for possible action)**

D. Consideration of Adoption of Additions and Amendments to Permanent Regulations:

- 1) **Adding to and amending Chapter 369 of the Administrative Code providing for the authorization of a retail store to use the electronic transfer of money to pay a wholesale dealer for liquor under certain circumstances. LCB File No. R142-13 (for possible action)**

E. **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)**

V. COMPLIANCE DIVISION:

A. 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).

VI. BRIEFING:

- A. Briefing to/from the Commission and the Executive Director.

VII. **Next Meeting Date**

- VIII. ****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.

IX. **Items for Future Agendas**

- X. 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 reporter furnished by the Commission.

Please contact Christine Platt, 775-684-2096 for 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 meeting located at the Nevada Legislative Building, 401 S. Carson Street, Room 2134, Carson City, NV.

****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; and mailed to each County Public Library for posting.

Notice of this meeting was EMAILED for posting to the following locations: Department of Taxation, 555 E. Washington Street; Las Vegas, Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson, Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Department of Taxation, and FAXED to the State Library, Carson City, Nevada. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov and on the Legislative website at www.leg.state.nv.us.