Posted: August 13, 2026

NEVADA TAX COMMISSION MEETING AGENDA

(AMENDED)

August 19, 2026
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

Zoom Link: https://us02web.zoom.us/j/86582135755

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, by telephone or Zoom. 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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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. **CONSENT CALENDAR[1]:**

A. Consideration for Approval of the June 25, 2026, Nevada Tax Commission Meeting Minutes. (for possible action)

B. Consideration for Approval of the Department's Recommendation to the Commission Concerning a Request for Waiver of Penalty and/or Interest that exceeds $25,000, pursuant to NRS 360.419:
1) Triple J Tours Inc. (for possible action)
2) Lululemon USA, 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.

3) Centric Software Inc. (for possible action)
4) Maingate Inc. (for possible action)
5) Fuji Electric Corp. of America (for possible action)

C. Consideration for Approval of the Department's Recommendation to the Commission for Approval of a Payment Plan Request:
   1) DIV Holdings LLC (for possible action)

D. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
   1) Keith Fields for the debts of Just 4 You Auto Sales (for possible action)
   2) Ronald Rollins for the debts of Vegas Hot LLC (for possible action)

E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning an Appeal of the Department's Denial of a Sales/Use Tax Refund Claim, pursuant to NRS 372.258:
   1) MI Autopartners (for possible action)

F. 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) The Blackhorse Association (for possible action)

G. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision regarding an Appeal of Department's Denial of Nevada National Guard Exemption Refund Claim, pursuant to NRS 372.7281:
   1) Tyler Kendrick (for possible action)

IV. **COMPLIANCE DIVISION:**

A. Consideration of the Administrative Law Judge's Proposed Decision regarding the Department's Recommendation of Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
   1) **Exhale Brands Nevada LLC (for possible action)**

B. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
   1) **Comedy on Deck Tours, Inc. (for possible action)**

C. Consideration and approval of Motion to Associate Counsel submitted by Appellant pursuant to NAC 360.085 and Nevada Supreme Court Rule 42:
   1) **ASD Specialty Healthcare, Inc., ASD Specialty Healthcare, LLC, and AmerisourceBergen Drug Corporation (for possible action)**

D. Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to NRS 360.245 and NAC 360.175:
   1) **ASD Specialty Healthcare, Inc., ASD Specialty Healthcare, LLC, and AmerisourceBergen Drug Corporation (for possible action)**

E. Consideration of Taxpayer's Petition for Reconsideration and Motion to Correct Order:
   1) **Univercell Wireless, Inc. (for possible action)**

V. REGULATIONS:

A. Consideration for Adoption of Permanent Regulation LCB File No. R005-26; a Regulation relating to alcoholic beverages; imposing a surcharge on certain sales of alcoholic beverages by a covered food establishment for consumption off the premises of the establishment; providing for the administration, collection and remittance of the surcharge to the Department of Taxation; establishing provisions governing the delivery of alcoholic beverages in containers sealed by a covered food establishment to consumers in connection with a retail sale; providing civil penalties, and providing other matters properly relating thereto. (for possible action)

B. Consideration for Adoption of Permanent Regulation LCB File No. R081-26; a Regulation relating to taxation; revising procedures governing proceedings before the Nevada Tax Commission; requiring the electronic filing of certain returns or other documents unless otherwise waived; revising provisions governing communications with the Executive Director of the Department of Taxation; expanding the methods by which certain payments are required to be made to the Department; revising provisions governing the issuance of subpoenas by a hearing officer; revising requirements for the issuance and delivery of an advisory opinion by the Executive Director; revising provisions governing the issuance of permits to collect sales and use taxes; imposing certain duties on persons who are required to file certain returns, statements, reports or other documents for certain taxes, fees, assessments, contributions or premiums; revising standards to determine whether the Department is required to pay interest to a taxpayer who overpays certain taxes; revising the procedures by which a taxpayer may dispute a determination, decision or action of the Department and petition the Department for a redetermination; revising, updating and eliminating various obsolete provisions; repealing various provisions which are obsolete or redundant or relate to tax abatements which are no longer available; and providing other matters properly relating thereto. (for possible action)

C. Consideration for Adoption of Permanent Regulation LCB File No. R098-26; a Regulation relating to real property; revising provisions governing the manner in which owners of real property claim certain partial abatements of property tax; revising the information that may be included in the declaration of value form required to accompany a deed evidencing a transfer of title of real property or land sale installment contract that is presented for recordation to a county recorder; providing for electronic signature of the declaration of value form; and providing other matters properly relating thereto. (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).
D. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure.

VII. BRIEFING:

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

VIII. **Next Meeting Date**: **October 5, 2026**

IX. ****Public Comment** – Public comment will be accepted in person, in writing, by telephone or Zoom. 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. 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 to http://leg.state.nv.us/App/Notice/A/..