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## NEVADA TAX COMMISSION



### The Nevada Tax Commission

Established by Nevada Revised Statute 360.010, the Nevada Tax Commission is the head of the Department of Taxation. It consists of eight citizens appointed by the Governor. In addition, the Governor is an ex-officio, non-voting member. Each commissioner will serve an initial four-year term, and can serve more than one term. The commission is designed to be a group of business people with various professional backgrounds, who will supervise the overall administration and operations of the Department of Taxation.

The Commission adopts regulation (Nevada Administrative Code), enforcement and audit policy, and approves forms and procedures of the Department. The commission hears taxpayer appeals of hearing decisions, and, under statutory authority, makes decisions to ensure that the application of taxes is done consistently among taxpayers and among various taxes.

### AGENDA

Details of the next meeting of the Nevada Tax Commission can be located [here](#), along with the most current agenda, if available.

### MEMBERS



**Thomas R. Sheets** Chair of the Tax Commission and Senior Vice President and General Counsel of Southwest Gas Corporation. He joined Southwest Gas in 1987 and has held a series of progressively responsible legal and management positions. He presently directs all corporate legal activities of the company, its subsidiaries and its affiliates.

Prior to joining Southwest Gas, Sheets held legal positions with Texas Eastern Corporation, Sierra Pacific Resources and Toledo Edison Company. He was a member of the law firm of Mason and Fridline and chief counsel to the staff of the Public Service Commission of Nevada.

Sheets is a 1975 graduate of the University of Toledo College of Law and a 1973 graduate of Ashland University. He has practiced before the United States Supreme Court, the Fifth, Sixth, Ninth and D.C. Circuit Courts of Appeals, federal district courts in Ohio, California, Texas, Nevada, Arizona and Michigan and is admitted to practice in the states of Texas, Ohio and Nevada. His professional affiliations include the American Bar Association, American Gas Association, Energy Bar Association, State Bars of Nevada, Ohio, and Texas, and the Clark County Bar Association. He serves as an arbitrator for the American Arbitration Association and as a Justice of the Peace Pro Tempore, Las Vegas Township. He is a member of the Nevada Standing Committee on Judicial Ethics and Election Practices and a former member and Chairman of the Nevada Commission on Ethics. He was a former board

member and President of the Clark County Bar Association and former President and Chairman of the Clark County Law Foundation.



**Mr. John E. Marvel** has been the mining industry member of the Commission since April of 1990. Mr. Marvel has been practicing law in Elko since 1978, with a significant amount of his practice devoted to mining, ranching, and natural resource issues. Many of his ranch clients also hold mineral interests. Mr. Marvel is a partner/member in the law firm of Marvel & Krump, Ltd. He is a member of the Nevada Mining Association and a former director of the Nevada Cattlemen's Association.

Mr. Marvel graduated from Battle Mountain High School in 1969, attended the University of Nevada, Reno, graduating with a B.S. Degree in Business Administration in 1973 and went on to McGeorge School of Law in Sacramento, California, graduating in 1978 with a Juris Doctorate Degree.

Mr. Marvel is also a partner in a family ranching business and owns his own cutting horse business.



**Robert R. Barengo**

Robert R. Barengo joined the Commission on December 3, 2003. He represents General Business. Mr. Barengo attended the following schools, St Thomas Aquinas Grammar School, Reno; Bishop Manogue High School, Reno; University of Santa Clara; J.D. – 1969; and California State University at Hayward; B.S. – 1966 He has held many elected offices and has extensive legislative experience. 1981-1983 Speaker of the Assembly and Chairman of Legislative Commission. 1978-1981 Speaker Pro Tempore. 1973-1979 Chairman Judiciary Committee. 1972-1982 Assemblyman, District 29, five regular sessions and one special session. Served on various committees including Interim Finance, Ways and Means, Commerce and Judiciary.

In 1972 to present Mr. Barengo has been in private practice of law: general business; municipal finance and bonding and investment banking; government and administration law; Gaming Law. He was Judge Pro-Tem, Sparks Municipal Court and Reno Municipal Court in 1976-1995. He was also the Deputy District Attorney for Washoe County, Nevada in 1969-1972. Mr. Barengo founded, and was the President and Director of Western Thrift and Loan, a Nevada Thrift Company. He was President from April 1998 to August 2000 and Director from 1997 to 2003. 1992 to present he is the Director of Riviera Holdings Corporation, publicly traded Corporation (AMEX) and subsidiaries, Riviera Hotel and Casino, Las Vegas, Nevada, member, Board of Directors. 1992-2000 he was director of American Wagering, Inc., publicly traded Corporation (NASDAQ) and subsidiaries, Leroy's Horse and Sports Place and Leroy's Hotel Corporation, Board of Directors 1996 (board member of private corporation before public offering). He is currently a Commissioner for National Conference of Commission on Uniform State Laws and was elected a life member in 1988.

Listed in the Bond Buyer's, Directory of Municipal Bond Dealers, Section

Municipal Bond Attorneys of the United States and National Association of Bond Lawyers. 1992 to August 2004 State of Nevada Dairy Commission, Governor appointed Chairman in July 1993; State of Nevada Dairy Commission, Governor appointed member for banking and finance in October 1992. 1988-1991 Member City of Reno Financial Advisory Board. 1996-2003 Member of the Nevada Insurance Commission Advisory Committee on Health Care and Insurance. His Community Service includes: Truckee Meadows Community College Foundation Board of Trustees 1998; Truckee Meadows Community College Advisory Board 1981-Present; Nevada Opera Association Board of Directors 1987-1989; Nevada Chapter National Multiple Sclerosis Society Board of Trustees 1987-1989; member Board of Trustees, Nathan Aldelson Hospice, Las Vegas, Nevada 1993-Present.



**Ms. Joan Lambert** served in the Nevada State Assembly for seven regular sessions and one special session representing District 29 in Washoe County. Ms. Lambert received a B.A. in Economics from the University of California at Davis. She represents real property and has been a commissioner since October 1999.



**Mr. Hank Vogler** is a life long Stockman. He has received a B.S. in Agricultural Science from the University of Nevada, Reno. Mr. Vogler represents agricultural and has been a commissioner since December 2003.



**Mr. George Kelesis** is a native of Las Vegas, appointed to the Commission by Governor Guinn on July 1, 2000. In July, 2004, Mr. Kelesis formed the law firm of BAILUS KELESIS with his long-time friend and business associate, Mark B. Bailus. Although the firm maintains a general law practice, its shareholders practice primarily in the areas of civil and criminal litigation and appeals, with an emphasis on taxation and commercial litigation, business, corporate and tax law. The firm also has broad experience in commercial transactions, business and estate planning, probate, gaming and employment law.

From January, 1997 to May, 2004, Mr. Kelesis was General Counsel for Pat Clark and the Clark family as well as their business entities, Nevada Beverage Co., an exclusive wholesale distributor of Anheuser-Busch products, Alternative Beverage Distributors, a wholesaler of alcoholic and non-alcoholic beverages and Pat Clark Pontiac, an automobile dealership.

Mr. Kelesis was an associate for the law firm of Manos & Cherry (1982 to 1986) and then sole practitioner (1986 to 1989). In addition, Mr. Kelesis is an adjunct professor at the University Nevada Las Vegas, teaching Legal Environment, Business Law I and Business Law II. Further, Mr. Kelesis has conducted classes for Nevada Certified Public Accountants in criminal tax law and estate and gift tax (1986 and 1989).

From 1989 through Mr. Kelesis was a partner in the law firm of Gentile, Porter & Kelesis; and from 1993 through 1996, Mr. Kelesis was a partner

in the law firm of Cherry, Bailus & Kelesis. Mr. Kelesis' practice primarily involved Business and Estate Tax Planning, Civil and Criminal Tax Litigation, Corporations, Partnerships, Gaming and Securities Law, and Personal Injury.

Mr. Kelesis' professional affiliations include: White Collar Committee of American Bar Association; Member of Tax, Corporate, Real Property Law, Criminal Justice Section; State Bar of Nevada; Clark County Bar Association; The Association of Trial Lawyers of America (White Collar Crime Committee, 1986-); National Institute of Trial Attorneys; Nevada Trial Lawyers Association.



**Mr. David W. Turner, C.P.A.**, was appointed on January 18, 2001. In November 1998 Mr. Turner co-founded the firm of Turner, Loy & Co., LLC, Certified Public Accountants. Prior to that time he had been a senior tax partner of Kafoury, Armstrong & Co., a statewide Nevada accounting firm, for twenty-five years. He was one of the founding partners of the accounting firm of Turner, Turner & Co., in Las Vegas, Nevada, which merged with Kafoury, Armstrong & Co., on January 1, 1973.

Mr. Turner received his education at both the University of Nevada Reno and University of Nevada Las Vegas. He received his certificate as a Certified Public Accountant on August 12, 1969. He is a member of the American Institute of Certified Public Accountants and the Nevada Society of Certified Public Accountants. He currently serves as a member and President of the Nevada State Board of Accountancy.

Maintaining a broad technical expertise he possesses skills in both the Accounting and Audit and Taxation areas of practice.

In the Tax area Mr. Turner has taught a variety of classes on income and estate planning for the Nevada, Idaho and Wyoming Societies of Certified Public Accountants. In addition, he has made presentations to the Nevada State Bar Association on the application of the Revised Uniform Income and Principal Act of the State of Nevada and the use of the Marital Deduction in estate planning. He has also made presentations before various lay groups on income tax, estate planning and the use of charitable Trusts.

He has been qualified as an "expert witness" in both the Second and Eighth Judicial District Courts of the State of Nevada and the United States District Court for the District of Nevada in property disputes arising in marital disputes, the administration of decedents' estates, the administration of trusts and has testified to quantify damages arising in various types of civil disputes.

A native Nevadan, he is active in community affairs. He is the immediate past Chairman of the Board of Directors of the Nevada Taxpayers' Association, is a Past President of the Nevada Area Council of the Boy Scouts of America, and is a Past President of the Estate Planning Council of Reno, Nevada. He is currently Treasurer and a founding member of the Board of Directors of the Community Foundation of Western Nevada and continues to serve as a member of the Board of Directors and Executive Committees of the Nevada Area Council of the

Boy Scouts of America and the [Nevada Taxpayers Association](#).



**Dr. Ann Bersi** ., Dr. Ann Bersi was appointed to the Tax Commission in December 2005. Prior to serving on the Commission, for 10 years Dr. Bersi was bankruptcy counsel to Clark County, Nevada, and related entities. As such her practice focused on contract, statutory lien, and ad valorem tax issues in cases ranging from the individual taxpayer to complex cases involving hotels and casinos. In addition, she served as legal counsel to the Clark County School Board and the Clark County Board of Equalization, and represented the County before the Public Service Commission. From 1991-1995 she represented private corporate/commercial and individual clients with the law firms of Lionel, Sawyer & Collins and Morris, Brignone & Pickering.

Bersi graduated from San Diego State University with a B.A. and M.A. in English Literature, from the University of Connecticut with a Ph.D. in Higher Education Administration, and from California Western School of Law. She is admitted to practice law in the states of Nevada and California, and before the United States Supreme Court, the Ninth Circuit Court of Appeal, and the city, state, and federal courts in California and Nevada. She was president of the State Bar of Nevada in 1999/2000, and currently serves as a trustee for the Foundation of California State University San Marcos.

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