

Joshua J. Hicks
jhicks@mcdonaldcarano.com

Reply to Reno

November 4, 2021

Via Email

Nevada Department of Taxation
Attn: Shellie Hughes, Executive Director
1550 College Parkway, Suite 115
Large Conference Room
Carson City, Nevada 89706

Re: Regulation R098-20

Dear Director Hughes,

I represent a variety of clients before the Nevada Tax Department and Nevada Tax Commission and submit this letter in my capacity as a tax practitioner and not on behalf of any particular client.

Proposed regulation R098-20 proposes a mechanism by which a person can request a declaratory order pertaining to a statute, regulation or decision of the Department or Commission. The new language set forth in the proposed regulation appears reasonable. I respectfully request consideration of two new subsections designed to increase transparency to the public and to allow a requester to withdraw a request for a declaratory order.

First Proposed New Subsection to Regulation R098-20

The index described in subsection 6 shall be available to the public on the Department's website, and any declaratory orders and related materials shall be considered a public record, except that any confidential, proprietary, privileged or otherwise protected information shall be redacted.

Second Proposed New Subsection to Regulation R098-20

Any person who files a petition for a declaratory order pursuant to this section may withdraw the request at any time before a declaratory order is issued by the hearing officer.

Thank you for your consideration of these comments.

Sincerely,



Joshua J. Hicks

JJH/ns