

AAA Team Sales Tax, LLC

September 19, 2023

Nevada Tax Commission
1550 College Parkway, Suite 115
Carson City, NV 89706

Subject: Additional Points concerning Blackout Inc and other Taxpayers.

***Nevada Revised Statute (NRS) 360B.480(1)(c)** “Any charges by the seller for any services necessary to complete the sale. This information was not provided:

- To the Taxpayer Representative of Blackout Inc. or Taxpayers under similar audit conclusions by the Department on service charges since 2021.
- To Nevada Tax Commission members for consideration in reaching their decision in Blackout Inc.
- During the Ask The Advisors class for the public to know.

Is the Department deliberately not informing Taxpayers of **Nevada Revised Statute (NRS) 360B.480(1)(c)**? There used to be a NAC 372 that contained similar language that was used to clarify NRS 372.025(2)(a). In fact, NAC 372.380 is part of that effort. Taxpayers need to be given the opportunity to debate the word “necessary”.

*Comment to the Lawyers on the Nevada Tax Commission’s Blackout Inc decision:

I will use a famous quote used by Johnnie Cochran during the OJ Simpson Trial:

“If the glove does not fit, You must Acquit!”

I will make a little change and say the following:

If the quote does not fit, You must Acquit!”

*Comment to the Certified Public Accountants (CPAs) on the Nevada Tax Commission’s Blackout Inc decision:

If it determined if you were to pass the CPA exam, which way would you vote?

If it determined if you were to be awarded your Accounting Degree, which way would you vote?

*Comment to the Dairy Farmer on the Nevada Tax Commission’s Blackout Inc. decision:

Think of NRS 372.060 as the manufacturer’s sales price, NRS 372.065 as the wholesale sales price, and NRS 372.025 as the retail sale price. In your business, you are probably very familiar with each one.

*There are no statutory or regulatory Nevada sales and use tax provisions that relate specifically to the taxability of admission fees, entertainment fees, and similar charges. Since the gross receipts from the collection of these charges do not involve tangible personal property, there is no taxable retail sale that can be the basis for imposing the sales or use tax (NRS 372.025 and Nevada Supreme Court opinions).

-NRS 360.291(Nevada Taxpayers’ Bill of Rights): To have statutes imposing taxes and any regulations adopted pursuant thereto construed in favor of the taxpayer if those statutes or regulations are of doubtful validity or effect, unless there is a specific statutory provision that is applicable.

The Department already has a public trust image problem with Taxpayers. This deception on the part of a few will make it harder for the new Chief Deputy Executive Director and the Organizational Change Manager to improve that public trust image.

Thank You and Be Safe!

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