

KIMBERLY MAXSON-RUSHTON
EMAIL: krushton@cooperlevenson.com

FILE NO. 55054/00003

March 1, 2023

Anthony Wren, Chairman
Nevada Tax Commission
700 E. Warm Springs Road, Suite 200
Las Vegas, NV 89119

Re: Marque Motor Coach, Inc.

Dear Chair Wren:

On December 5, 2022, the Nevada Tax Commission considered the "Taxpayer's Appeal of Administrative Law Judge's Decision pursuant to *NRS* 360.245 and *NAC* 360.175" filed by Marque Motor Coach, Inc. ("Marque") and, as the record reflects, the Commission denied Marque's appeal.

To date, despite multiple requests, I've yet to receive the Commission's Order thereby precluding the ability for Marque to seek judicial review. As noted during the December Commission Meeting, the intent (at that time) was to proceed with a Petition for Judicial Review and possibly join the related case, Adventure Photo Tours, thereby relieving the Attorney General of the obligation to file multiple briefs before the District Court. Accordingly, for the reasons set forth herein, I'd respectfully request that the Tax Commission prepare an Order so that Marque may seek clarification of *NRS* 372B and its application to common motor carriers and inter-state transportation operators.

Thank you for your consideration of this request.

Sincerely,

Cooper Levenson, P.A.


Kimberly Maxson-Rushton, Esq.