

December 3, 2025

Nevada Tax Commission  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

**Subject:** : Public Comments on Department's July 2025 Nevada Tax Notes:

Hello Commissioners, I do not know if my written public comments for the October 6, 2025 NTC Meeting was provide to you. Therefore, I would like to provide the following written public comments again:

1. Comment on Caterers and Banquet Managers (July 2025 Nevada Tax Notes, page 4)

The following is provide based on the Nevada Supreme Court's Sparks Nugget in March 2008 and reconfirmed in the Harrah's Entertainment decision by the First Judicial District Court, Carson City, NV in the April 2013.

Nevada Revised Statute (NRS) 372.025 = taxable gross receipt (retail sales price)  
NRS 372.065 = sale price defined (wholesale price)  
NRS 372.105 = imposition of the tax.

These statutes demonstrate the transaction aspect of Nevada's sales and use tax. This is demonstrated by the Nevada Supreme Court's Sparks Nugget decision. It considered the tax implications of food used in complimentary meals and concluded that the preparation of food, manufacturing of prepared food, and the wholesale of prepared food are not subject to sales tax . The taxable event was the retail sale of prepared food for immediate consumption. The same can be said for fabrication. The taxable event is the retail sale of fabricated steel not the fabrication of the steel.

2. Comment on Sales Tax Exemptions Require Documentation (July 2025 Nevada Tax Notes, page 7)

- 1.) Manufacturers and Wholelsalers who do not sell to the end user and only sell to retailers are not required to register for a sales permit. A sales permit is used to collect sales tax on taxable retail sales. The Department has misinterpreted NRS 360.597.4 and NRS 360.5971. Does the Department really think the Nevada Legislature intended for a lot of registered businesses to report zero returns.? There is also the issue of the incorrectly paid sales permit deposit which is based on estimated taxable retail sales.
  - 2.) A resale certificate is not required to be accepted by Manufacturers and Wholelsalers who do not sell to the end user and only sell to retailers. A resale certificate is used to transfer sales tax liability from one retailer to another retailer. A retailer is a business that sells to the end user. Since a Manufacturer or Wholesaler is not selling to the end user, there is not need for them to accept a resale certificate, there is no sales tax liability being transferred.
3. Discount Coupons (July 2025 Nevada Tax Notes, page 6) -I have never have seen a manufacturer's (NRS 372.060) coupon for buffets.
4. Executive Director Hughes, do you remember doing the last budget meeting for the Department before the Assembly Ways and Means Committee, Vice Chair Shea Backus stated that auditors are needed to educated the public. Do you think the Department's audit section's approach since 2021 has been to educate the public?

Thank You and Be Safe,  
Ron Voigt  
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