

December 3, 2025

Nevada Tax Commission
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

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

Hello Commissioners,

I would like to provide following public statements:

1. Comment on Manufacturers Rebates (October 2025 Nevada Tax Notes, page 2)

Where under Nevada Revised Statute (NRS) 372.025 (see attachment), does it state "the sales price means the total amount for which tangible personal property is sold, without deduction for manufacturers reimbursements, unless the discount qualifies as a bona fide cash discount. Also, name the Nevada Administrative Code (NAC) that supports this statement. Department guidance is not Tax Statute (Law).

The Department is misconstruing Nevada Tax Law. When you consider NRS 372.025 as all in one, the starting point is the amount charged by the retailer to the customer. Once the amount of the charge to the customer has been set, the retailer is not allowed to deduct from the taxable sales price the costs to the retailer for acquiring the item it sold. This is the rule so the tax base cannot be reduced once the sales price has been agreed to by the retailer and customer.

2. Comment on how to print sales permit in My Nevada Tax (October 2025 Nevada Tax Notes, page 2)

To provide the hard-working Taxpayers the best customer service possible, the Department needs to send every hard-working Taxpayer a hard copy of their sales permit or consumer use tax permit by U.S. mail. Not everyone has access to a computer or feeling comfortable using My Nevada Tax.

3. Comment on Vehicle Sales in Nevada (October 2025 Nevada Tax Notes, page 5)

They state that retail vehicle sales are always going to be taxable transactions. This is not correct. I encourage them to look at **NRS 372.320**, Occasional sales, or **NRS 372.325**, Sales to United States, State, or political subdivision, **NRS 372.326**, Personal property sold by or to nonprofit organization created for religious, charitable, or educational purposes, **NRS 372.340**, Personal property sold to or used by contractor who is constituent part of governmental religious or charitable entity.

Thank You and Be Safe,
Ron Voigt
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