

May 6, 2026

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

Subject: : Public Comments on Department's March 2026 Nevada Tax Notes:

Hello Commissioners,

Before I get started, I will say the Department's writer is getting better at writing up the Tax Note but still is remaining wrong on the issues and more importantly not providing any Nevada District Court or/and Nevada Supreme Court decision to support the Department's position as precedent.

I would like to provide public comments on the Department's March 2026 Nevada Tax Notes.

1. Comment on Courtesy Deliveries (March 2026 Nevada Tax Notes, page 2)

The writer is referring to NRS 372.050.2 while I will refer to Nevada Revised Statute (NRS) 372.025, NRS 372.105, Senate Bill (SB) 196, and the Nevada Supreme Court's Western Nevada Supply decision to disagree if it is a separately stated service charge from the retail sales price of the vehicle. Although it does not set a precedent, if the writer has an Administrative Law Judge (ALJ) decision or Nevada Attorney General Opinion to support his/her viewpoint that would be welcomed. Even better, does the writer have a decision from the Nevada District Court and/or Nevada Supreme Court. If not, hopefully we get a case before to courts so clear guidance can be provided to the public.

2. Comment on Manufacturer Extended Warranty and Goodwill Repairs (March 2026 Nevada Tax Notes, page 2)

I would like to know if the writer has an accounting background and/or education. Generally Accepted Accounting Principles (GAAP) defines Goodwill as an "intangible asset". Nevada sales tax or Nevada use tax is applied to tangible personal property. Putting this aside, the writer refers to NAC 372.460 while I will refer to Nevada NRS 372.025, NRS 372.185, NRS 372.7275, Sparks Nugget decision by the Nevada Supreme Court, and Harrah's Entertainment by the Nevada District Court. If the repair parts are provided by the vendor at not cost, then you do not have a retail sales price (NRS 372.025) to applied sales tax. Although it does not set a precedent, if the writer has an Administrative Law Judge (ALJ) decision or Nevada Attorney General Opinion to support his/her viewpoint that would be welcomed. Even better, does the writer have a decision from the Nevada District Court and/or Nevada Supreme Court. If not, hopefully we get a case before to courts so clear guidance can be provided to the public.

Thank You and Be Safe,
Ron Voigt
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