

May 6, 2026

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

**Subject:** Percent (%) of Administrative Law Judge (ALJ) Appeals in Favor of Department for 2017 to 2026

Hello Commissioners,

Enclosed is a report (please refer to Note 1) that was provide to the Nevada Legislature during the Department's budget process up to 2020. The report was discontinued after 2020. The report shows that the Department's audit section nearly won every case that was appealed to the Administrative Law Judge (ALJ). Their only losses occurred in 2019 and 2020 and even then, their winning percentage of 75% and 87% is unrealistic when you consider the poorly done audits during that time period. Think about it, the Taxpayer only won 25% or 13% of the time. It must a good feeling on the part of the Audit Management; to know they can project (guarantee) a 100% winning record. Does the discontinuation of the report meet the Department's goals of excellent customer service & improve transparent reporting? Of course not, common sense and fairness as required by the Nevada Taxpayers' Bill of Rights would tell you no. I considered myself the best auditor in the world, but I never expected to have a 100% winning record. I would not be surprised that if a review was done from 2021 to present, it would show that the Department nearly has a 100% winning record. With the poorly done audits that we know about since 2020, there is no way the Department should have a 100% winning record. Since we are in the gambling capital of the world, I will make this bet with y'all, if after the review of appeals during 2021 to 2026 shows the Department's favorable winning rate is below seventy-five percent (75%), I will leave Nevada for a small town farm in Texas and y'all will never hear another word from me but if it is equal to or above 75%, y'all will need to leave Nevada. I will use a famous quote used by an Apollo 13 astronaut and it is "Houston We have a Problem"!

In closing, I would like the Commissioners to realize the cost to fight these poorly done audits. There are Taxpayers that have already paid up to \$15,000 or more to get the ALJ decision which will more than likely will rule against them according to the enclosed report. Even more concerning are the Taxpayers that never appeal and close their businesses and revenue for the State is lost forever.

Thank You and Be Safe,

Ron Voigt  
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Note 1: Source was the Nevada Legislature website.

**Activity: Revenue Collection and Compliance**

The Compliance Division provides oversight on sales and use and excise taxes, conducts audits to ensure taxpayer compliance, collects past due debts, and regulates liquor and tobacco licensees.

**Performance Measures**

1. Percent of Collections - Timely

	2017	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Actual	Projected	Projected	Projected
Percent:	98.80%	98.00%	98.00%	98.00%	98.00%	98.00%	98.00%

2. Percent of Accounts Audited

	2017	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Actual	Projected	Projected	Projected
Percent:	1.33%	1.21%	1.11%	0.75%	1.10%	1.01%	0.98%

3. Collections per Revenue Officer

	2017	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Actual	Projected	Projected	Projected
Dollars:	1,199,452	1,434,782	1,470,963	1,654,795	2,053,016	2,150,571	2,451,651

4. Percent of Petitions/Audit Appeals Resolved in Favor of Taxation

	2017	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Actual	Projected	Projected	Projected
Percent:	100.00%	100.00%	75.00%	86.67%	100.00%	100.00%	100.00%

5. Percent of Calls Answered Timely

	2017	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Actual	Projected	Projected	Projected
Percent:	68.03%	83.24%	84.92%	94.12%	74.73%	79.12%	77.57%

**Population / Workload**

1. Number of Marijuana Licensees

	2018	2019	2020	2021	2022	2023
Type:	Actual	Actual	Actual	Projected		
Amount:	532	637	700	663		

Resources		
Funding	FY 2022	FY 2023
Other	\$ 908,448	938,440
General Fund	\$ 20,459,418	20,962,639
Transfers	\$ 5,578	5,578
Federal Fund	\$ 0	0
<b>TOTAL</b>	<b>\$ 21,373,443</b>	<b>21,906,656</b>

  

Goals	FY 2022	FY 2023
Provide excellent customer service & improve transparent reporting	21,373,443	21,906,656