

May 6, 2026

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

Subject: Attorney General Ford Sues Trump Administration to Stop Latest Round of Illegal Tariffs and Nevada Treasurer Zach Conine has requested a \$2.1 billion refund for Nevadans, calling the tariffs "illegal" and "reckless".

Hello Commissioners,

There is another component to the headlines mentioned in the subject line. That other component is that the Nevada Department of Taxation had our fellow Nevadans (businesses and/or consumers) pay sales and use tax on the tariffs. This was based on wrong guidance provided by the Department's Compliance, Audit Section. Both political parties have called the "tariffs" a federal income tax. The debate is who ends up paying for it. Federal income tax is not subject to Nevada Sales and Use Tax. A refund of the sales and use tax paid needs to be given back to Nevadans (businesses and/or consumers) because the Nevada Department of Taxation illegally had the Taxpayers (businesses and/or consumers) pay the sales and use tax (per NRS 360.630). Since the Department does not have the financial accounting expertise in its Compliance Audit Section to ensure the refunds get back to the Taxpayers (businesses and/or consumers) and the financial statements review that I believe is done by a small firm in Reno or Clifton, Larson, and Allen (CLA) CPAs will not catch the refund due, an outside CPA firm with investigation expertise is required.

Thank You and Be Safe,

Ron Voigt
702-321-9245