

I was unable to connect in today's NTC Meeting to present oral public comments by the phone. Please forward the following oral comments to the Commissioners.

Executive Order 2023-003 signed by Governor Lombardo made clear that any changes to the Nevada Administrative Code (NAC) not inhibit economic growth and/or affect public safety. Many of the changes requested by the Department do one or both. In my opinion, the audit section is trying to make an audit point that has been denied by the Courts.

The audit section needs to work on their own Nevada Administrative Code (NAC) and based the changes on the Nevada Taxpayers' Bill of Rights.

In the last NTC meeting, Commissioners Sheets stated that the ALJ appeal process was not an Enron. He said Enron was an accounting scandal. I agree that Enron was an accounting scandal, but a poorly done audit is an accounting scandal for the small business.

I want to talk about what happens before the audit appeal gets to the ALJ. There is a Petition for Redetermination done the the same folks that did the audit. That is like asking the the person who robbed your business to return what they took from you. Remember, the folks involved in the review are the same folks that told the auditor how to do the audit. Those folks are the audit supervisor, Audit Manager, and Audit Tax Manager. These Petition for Redeterminations have taken up to two years to get done before the audit is referred to the ALJ. I ask you, is that fair or even makes common sense.

Ron Voigt