

May 4, 2026

Sarah Glazner
Quality Control Project Manager, CPM
Nevada Department of Taxation
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Subject: Comments to Proposed regulation (LCB File No. R085-26)-Nevada Administrative Law Code (NAC) 372.320.2

Hello Sarah,

I would like to provide the following comments **Opposing** the proposed changes (adding the phrase “whether or not a dispensing optician is licensed pursuant to chapter 637 of NRS) to NAC 372.320.2:

1. The Nevada Legislature defeated bills such as Senate Bill 78 (2025) that would remove the requirement of occupational licenses in Nevada. One of the major Boards that opposed the removing of occupational licenses was the Nevada State Board of Dispensing Opticians. In my own field of Accounting and Auditing, the Nevada Board of Accountancy opposed the removal of occupational licenses in Nevada. Ask yourself a question, “Are you going to allow the Nevada Department of Taxation, Compliance Division, Audit Section, to decide who is a Dispensing Optician”? I hope your answer is no! That is one of purposes of Chapter 637 of the Nevada Revised Statute. They are trying to use a NAC (regulation) to override an NRS (Tax Law).
2. Yes, Governor Lombardo signed Executive Order 2023-003 to reduce Nevada Administrative Codes (NACs) but the Department is using it for the wrong purposes. The Department’s audit section is trying to make an un-friendly business environment audit point. The Executive Order makes clear that any changes are not to inhibit economic growth. This proposed change inhibits economic growth of Nevada businesses by encouraging in-state illegal business activity and giving unregistered out-of-state Dispensing Opticians an economic advantage over locally owned small businesses in Nevada. The Executive Order 2023-003 also states that the it does not apply to regulations that affect public safety. Chapter 637 of the NRS ensures the safety of Nevada citizens. Just like Nevada Board of Accountancy ensures the safety and security of Nevada citizens.

Thank You and Be Safe,

Ron Voigt
702-321-9245