

**From:** [Nevada Board of Dispensing Opticians](#)  
**To:** [Kari Skalsky](#)  
**Subject:** RE: Notice of Intent to Adopt Regulations - LCB File Nos. R005-26, R081-26, R082-26 and R085-26  
**Date:** Monday, June 22, 2026 5:07:44 PM  
**Attachments:** [image001.png](#)

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Hello again Kari,

After reading more of the original regulation, I believe I misread “the tax” in Subitem 2 as relating to the tax applied to optometrists and oculists in Subitem 1, when it actually just applies to the retail tax alluded to throughout the chapter. I believe the two sections are meant to be read separately as applying to the two different types of optical professionals, so I apologize for my confusion on that.

The other questions I believe are still valid. Thank you again for your time.

Corinne Sedran  
Executive Director

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4790 Caughlin Pkwy. #241  
Reno, NV 89519-0907  
(775) 433-1700 (phone)  
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**From:** Nevada Board of Dispensing Opticians  
**Sent:** Monday, June 22, 2026 4:59 PM  
**To:** 'Kari Skalsky' <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)>  
**Subject:** RE: Notice of Intent to Adopt Regulations - LCB File Nos. R005-26, R081-26, R082-26 and R085-26

Hello Kari,

Thank you so much for taking the time to speak with me today regarding our concerns and questions pertaining to LCB File No. R085-26. Specifically, we are trying to discern who will be affected by the amended regulation in terms of the tax being applied to “retail sales.” Here is the proposed regulation, along with our questions:

**Sec. 2.** NAC 372.320 is hereby amended to read as follows:

372.320 1. Oculists and optometrists are the consumers of ophthalmic materials including eyeglasses, frames and lenses used or furnished in the performance of their professional services in the diagnosis, treatment or correction of conditions of the human eye. The tax

applies to the sale of the materials to oculists and optometrists.

2. The tax applies to the entire charge made by a dispensing optician for eyeglasses and related products furnished in filling a prescription [.] , *whether or not the dispensing optician is licensed pursuant to chapter 637 of NRS.*

1. Our first concern is that Section 2, Subitem 1 refers to **oculists and optometrists** and states they are “the consumers of ophthalmic products...”. It then states the [retail] tax should apply to sales of ophthalmic materials *to* the oculists and optometrists, but it does not mention the sales *by* them to their patients. Are these items meant to be taxed twice (once when sold to the optometrist and again when sold to their patients/consumers)?
2. We would also like clarification on Subitem 2, which refers to a **“dispensing optician,”** and now adds the qualifier “whether or not the dispensing optician is licensed...” This item begins with the language, “The tax applies to the entire charge...”, seemingly referring to the tax referenced in Subitem 1, which applies to sales of ophthalmic items *to* oculists and optometrists. We do not believe this language is appropriate to its intended purpose because: 1) opticians do not generally supply materials directly to oculists or optometrists; rather, the doctors generally obtain their materials for resale from trade shows, wholesalers, etc., and 2) NRS Chapter 637.200(6) specifically prohibits unlicensed individuals from holding themselves out to be opticians to the public.

We are requesting some clarification on the intent of this regulation, and where the retail taxes should be applied and to whom.

Thank you very much for your time and assistance with this matter,

Corinne Sedran  
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**From:** Kari Skalsky <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)>  
**Sent:** Friday, May 22, 2026 4:55 PM  
**To:** Kari Skalsky <[kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us)>  
**Subject:** Notice of Intent to Adopt Regulations - LCB File Nos. R005-26, R081-26, R082-26 and R085-26

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Good afternoon Interested Parties,

Please find attached a copy of the Notices of Intent to Adopt Regulations and Proposed Permanent Regulations for LCB File Nos. **R005-26, R081-26, R082-26 and R085-26**. This email is being sent to the interested parties list maintained by the Nevada Department of Taxation. Any information found in the attachments is meant to keep you informed of the process and to make apparent the date of the Adoption Hearings: **June 25, 2026**. If you have any questions, please contact me at (775) 684-2041 or by email at [kskalsky@tax.state.nv.us](mailto:kskalsky@tax.state.nv.us).

Thank you for your time,  
Kari

**\*Important Notice:** Sales & Use Tax returns are now due on the 20<sup>th</sup> of every month. Please file all Modified Business Tax and Commerce Tax returns through My Nevada Tax.



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