



**STATE OF NEVADA**  
**BOARD OF DISPENSING OPTICIANS**

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June 24, 2026

ATTN: Kari Skalsky  
Executive Review and Boards & Commissions  
Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706

**Re: Proposed Regulation R085-26**

Dear Commissioners:

Please accept this letter as public comment for the regulation hearing scheduled for 6/25/26 for the adoption of Proposed Regulation R085-26. Section 2, Subsection 2 of that regulation pertains to retail taxes collected by dispensing opticians, and amends the text to include unlicensed opticians:

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.*

After speaking with a management analyst for your Department, I believe the intent of the amendment is to include sales by opticians operating outside of Nevada who are selling to Nevada residents. If this is the case, I would recommend changing the amended language to “*whether or not the dispensing optician is licensed in Nevada,*” or “*whether or not the dispensing optician is domiciled in Nevada.*”

The current proposed language might be read to draw a distinction between licensed and unlicensed opticians operating in the State, rather than applying to those selling from other states. Also, NRS Chapter 637.200(6) specifically prohibits “Holding oneself out to the public, either verbally or in writing, to be an optician, a dispensing optician or an apprentice dispensing optician without holding a valid and active license issued pursuant to this chapter”. The current language could seem to validate working as an optician in Nevada without a license. A minor change to the proposed language would remove this ambiguity as to the intent of the regulation.

Thank you for your time and consideration,

Corinne Sedran  
Executive Director