

June 25, 2026

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

Subject: Why is the Department using the wording “Sales and Use Tax returns are now due on the 20th of the month? Instead of the proper wording “Sales and Use Tax Returns are to be filed **on or before the last day of the month following each reporting period**, a return for the preceding period must be filed with the Department in such form and manner as the Department may prescribe per **Nevada Revised Statute (NRS) 372.360**.

Hello Commissioners,

I will use fairness and common sense as allowed by the Nevada Taxpayers’ Bill of Rights (NRS 360.291) in giving my opinion. To make it simple in laymen terms, the Department is requiring payment be made before the return is actually required to be filed as allowed by NRS 372.260. This will cause an accounting nightmare for the State. My understanding is the Department is unable to balance the books. This procedure will only cause more headaches for the public. Someone gave the Nevada Legislature very bad guidance. Now, lets take a closer look at what Nevada Assembly Bill 594 (which the Department originally referred to on their website but no longer does) actually does: Quote from Assembly Bill No. 594—Committee on Ways and Means (Text Description):

“Under existing law, with certain exceptions, a person required to pay sales or use tax is required to remit such taxes to the Department on or before the last day of the month after the tax was imposed. (NRS 372.355, 374.360) Sections 6 and 7 of these bills revise the due date for remitting such taxes by requiring sales or use tax to be remitted to the Department on or before the 20th day of the month after the tax was imposed. Sections 14 and 15 of these bills provide that the change to the due date for remitting sales and use taxes to the Department applies only to a taxable period beginning on or after January 1, 2026, thereby prohibiting retroactive application of the change to such due date to taxable periods beginning before January 1, 2026.”

Both NRS 372 and NRS 374 govern sales and use taxes in Nevada, but they apply to different taxing authorities. **NRS 372 (Sales and Use Tax):** 6.85% base sales and use tax Establishes the statewide. This portion goes directly to the state for general purposes. **State Sales Tax: 2.00%. Supplemental City-County Relief Tax (SCCRT): 1.75%. NRS 374 (Local School Support Tax):** Enacts an additional 2.6% county-level tax that is specifically earmarked to fund public schools throughout the state. The above quote only mentions NRS 372.355 and NRS 374.360 and fails to mention NRS 372.360. NRS 374. 360 only deals with the Local School Support Tax rate. The rest of the sales tax rate is governed by NRS 372.360. Think about how crazy NRS 372.355 is. A Taxpayer is being required to make payment before the deadline of filing the return. Makes no sense. Very poor guidance from the Department. Again, a lack of understanding the simple Principles of Accounting.

Lastly, I want to refer to Governor Lombardo’s Executive Order 2023-003 to reduce Nevada Administrative Codes (NACs) Nevada regulations. The Department is using it for the wrong purposes. The Department is hurting the cash flow of small businesses which is key to the success of the small business. The Executive Order makes clear that any changes are not to inhibit economic growth.

Thank You and Be Safe,

Ron Voigt
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