STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

July 13, 2026

Subject: Request for Public Comment: Language Access Plan

The Department of Taxation (Department) is requesting public comment from individuals who are interested in providing feedback regarding the Department's Language Access Plan. We highly value input from the community to ensure that our services are accessible and inclusive to all members of our diverse population.

Specifically, the Department is seeking feedback on what resources, publications or videos the public would like to see translated or made available in alternative languages, along with the preferred language(s). Your input will greatly assist the Department in prioritizing efforts to enhance language access within our services.

The Department welcomes any suggestions or recommendations you may have, and your feedback will be crucial in shaping our Language Access Plan moving forward. Please provide your feedback regarding which forms and/or documents you would like to see translated into languages other than English, as well as your preferred language, to taxdiversity@tax.state.nv.us.

Your participation in this process is highly appreciated and will contribute to fostering a more inclusive and accessible environment for all individuals in our community.

Thank you for your attention to this matter and we look forward to hearing from you.

2026

Department of Taxation Language Access Plan

June 2026

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I. Purpose and Authority

This Language Access Plan is developed pursuant to NRS 232.0081, enacted through Senate Bill 318 (2021), which requires each agency of the Executive Department to develop, implement, and biennially revise a Language Access Plan to ensure meaningful access to government services for individuals with limited English proficiency (LEP). The Department implements this plan consistent with Title VI of the Civil Rights Act of 1964, the Americans with Disabilities Act (ADA), and other applicable federal and state laws and guidance governing language access and nondiscrimination.

The Nevada Department of Taxation is committed to ensuring meaningful access to its services, programs, and activities for individuals with limited English proficiency. This Language Access Plan establishes the Department's policies, procedures, and protocols for providing language assistance services and guides Department personnel in responding to the language access needs of LEP individuals. The plan supports the Department's mission to administer Nevada's tax programs in a fair, efficient, and effective manner.

The Department will administer this Language Access Plan in a manner that coordinates language access services with disability accommodations when appropriate, ensuring compliance with the requirements of the Americans with Disabilities Act.

II. General Policy

The Nevada Department of Taxation recognizes that the population it serves includes individuals with limited English proficiency (LEP). Our policy is to ensure meaningful access for LEP individuals. To achieve this, the Department adopts the following policies and procedures across all programs and services:

- **Equal Access**: The Department provides equal access to all services and programs regardless of an individual's ability to speak, understand, read, or write English.
- **Responsibility**: The Department, not the LEP individual, bears responsibility for providing appropriate language services at no cost to the LEP individual.

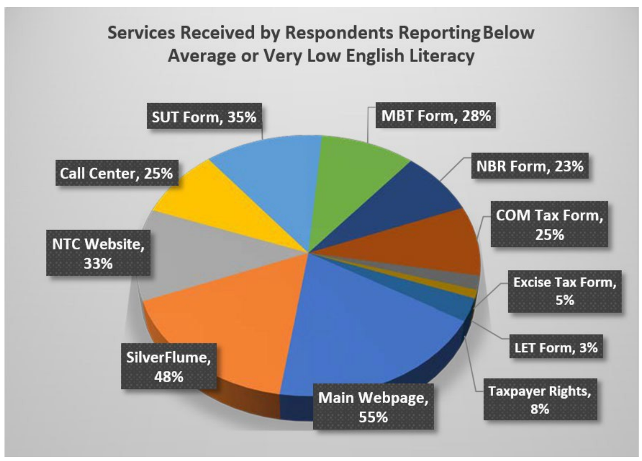
The Department designates the Language Access Coordinators, or their designees, as responsible for developing, monitoring, and biennially revising this Language Access Plan. **Nevada Department of Taxation Language Access Coordinators:** Nicholas Wilhelm and Patricia Olmstead.
Email: taxdiversity@tax.state.nv.us.

III. Profile of Nevada Department of Taxation LEP Taxpayers

This section focuses on identifying specific communities that participate in Nevada Department of Taxation services and programs, including both direct and indirect interactions.

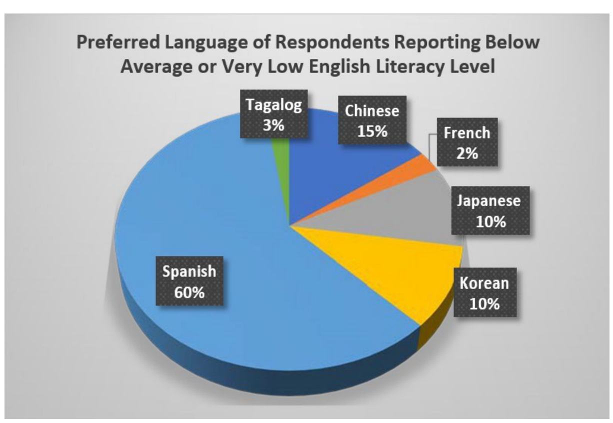
1. **Type of Services Received by Relevant Groups**

   Limited English proficiency (LEP) taxpayers responded in our 2022 survey that they primarily utilize the various websites: Taxation main webpage (55%); SilverFlume (48%); and Nevada Tax Center/Online Tax (33%). 25% of LEP respondents reported accessing the Department's Call Center, while 23% said they had used the NBR form. Tax forms most commonly mentioned were: SUT (35%); MBT (28%); and Commerce tax (28%). Only 5% of LEP taxpayers in the survey reported using Excise tax forms.



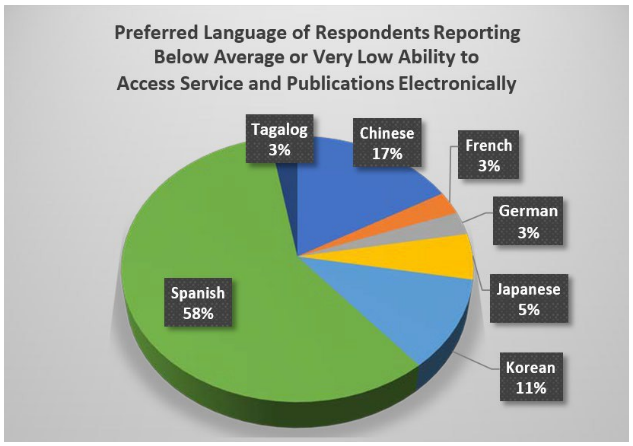
2. **Preferred Language and Literacy Levels of LEP Persons Served by the Department**

   According to the Department's 2022 taxpayer survey, the preferred language of respondents with below average or very low English literacy was predominantly Spanish (60%). This was followed by: Chinese (15%); Japanese and Korean (both 10%); and Tagalog and French (both 2.5%).



3. **Ability to Access Department Services Electronically**

Of the 188 respondents reporting a preferred language other than English, *33* also reported having below average or very low ability to access services and publications electronically. (See breakdown by preferred language below.) Of these individuals, 70% also reported having a below average or very low English literacy level.



4. **Number and Percentage of Indigenous and Refugee Taxpayers Responding to the Survey**

Among the 4000 survey respondents, 114 individuals (approximately 2.77%) identified as "indigenous people"; while 24 respondents (about 0.58%) declared themselves to be "refugees".

IV. Nevada Department of Taxation Language Access Services and Procedures

Oral/Sign Language Services:

1. **In-House Multilingual Staff**: The Department employs Spanish-speaking staff across its offices. However, no positions are currently designated as Dual-Role Interpreters, and providing interpretation or communicating with LEP individuals in their native language is not included in any employee's official job duties.

2. **Public Meetings Interpreters**: Upon request, interpreters are provided during hearings conducted by the Administrative Law Judge (ALJ), as well as meetings conducted by the Nevada Tax Commission, State Board of Equalization, Committee on Local Government Finance, the Appraiser Certification Board, and the Mining Oversight and Accountability Commission. Sign language interpreters are provided at no cost to the individual, in accordance with the Americans with Disabilities Act (ADA).

Written Language Services:

1. **Documents Translated**: The Department provides a wide range of forms and publications on its website in Spanish to support the needs of its primary LEP population.

2. **Website**: The Department's website includes built-in translation tools to improve language accessibility. A translation feature located at the top of each webpage provides Spanish-language translation, while an additional translation tool at the bottom of the page provides machine translation into more than 240 languages through Google Translate. These tools enable visitors to navigate and access website information in their preferred language. In addition, there is a link to the State of Nevada ADA Assistance website.

Educational Services:

1. **Tax Tutorials:** The Nevada Department of Taxation provides a collection of Spanish-language tutorials and instructional videos to assist bilingual taxpayers with regulatory compliance.

Publicizing Language Services:

1. **Outreach to LEP Communities**: The Department informs taxpayers of available language access services during outreach and compliance activities. Staff identify businesses operating without the required sales tax permit and work to bring those businesses into compliance regardless of English proficiency.

V. Implementing Nevada Department of Taxation Language Access Services

Procedures for Efficient Language Services:

1. **Telephone Calls from LEP Individuals**:
   - Staff should promptly identify if a caller requires language assistance.
   - Document the individual's preferred language, when known.
2. **Informing LEP Individuals about Available Language Assistance Services**:
   - Staff should clearly communicate, both verbally and in written format, the availability of language services to LEP taxpayers. (Currently in the process of being fully implemented.)
   - Provide information on how to access oral/sign language services and translated documents.
3. **Identifying Language Needs of LEP Individuals**:
   - Staff should actively listen and assess the language needs of LEP taxpayers.
   - Determine the appropriate language service (oral or written) based on taxpayer preferences.
   - Staff should inform LEP individuals of the availability of free language assistance services.
4. **Handling Correspondence (Letters and Emails) from LEP Individuals**:
   - Provide translated written communication when required and practicable.
   - Translate vital documents as needed.
5. **Bilingual Staff Utilization**:
   - If bilingual staff are assigned to roles designated to provide LEP services, they may provide language assistance within the scope of their verified language proficiency and assigned responsibilities.
6. **Obtaining Translations of Documents**:
   - Follow the process for translating vital documents into the most commonly spoken languages.
   - Maintain a repository of translated materials.
7. **Processing Language Access Complaints**:
   - Staff should address complaints related to language services promptly.
   - Investigate and resolve issues to improve future services.
8. **Staff Resources and Training**:
   - The Department should provide training to employees who interact with the public on how to access and provide language assistance services. Training for employees who serve LEP taxpayers should include the following: how to obtain language services; how to respond by telephone, in writing, and in person; how to ensure interpreter and translation competency; how to record LEP information in Department systems; how to elevate language needs to leadership; and, how to notify LEP individuals of available services in an understandable format.
   - The Department should also direct staff to cultural training opportunities in the State system as they become available.
9. **Recording Language Access Data:**

   The Department should record, where applicable, whether a person is LEP, the person’s preferred language, and the person’s literacy level in English and in the preferred language.

Implementation of Procedures:

While the Department strives to implement these procedures whenever feasible, the extent of implementation is influenced by operational demands, available resources, and the availability of qualified personnel to provide language assistance services. Consequently, certain procedures have not been fully implemented or consistently maintained due to staffing limitations, resource constraints, or other operational challenges. The Department remains committed to continuously improving language access services and expanding implementation efforts as resources and capacity allow.

VI. Language Access Plan Evaluation and Recommendations

Consistent with the requirements of NRS 232.0081, the Department will review and update the Language Access Plan (LAP) every two years to ensure its ongoing effectiveness and responsiveness to the evolving needs of the public. The Department will also solicit and consider public feedback as part of the plan's review and finalization process.

Areas In Which the Needs of LEP Taxpayers Can be Better Served

The Department currently provides meaningful access through translated forms, website translation tools, interpreter services for public meetings, and Spanish-language tax tutorials. However, service delivery remains limited by the absence of designated bilingual positions and inconsistent implementation of language procedures across programs. These gaps form the basis for the recommendations below.

Recommendations and Future Actions:

1. **Establish Designated Spanish-Speaking Roles**
    - Determine staffing needs and goals.
    - Define roles and responsibilities.
    - Implement credentialing and oversight standards.
    - Expand bilingual recruitment and training.
    - Monitor staffing and program effectiveness.
2. **Implement Language-Assistance Technology**
    - Explore emerging technologies, including two-way voice translation tools, to supplement staff capabilities and enhance language access services.
3. **Budget Proposals:**
    - There were no funding needs identified for the upcoming biennium.
    - Include funding requests for language access initiatives in future Department budget requests as needed.
4. **Legislative Recommendations:**
    - There were no recommendations made to the Legislature this year.
    - Make future recommendations to the Legislature as appropriate concerning statutory changes necessary to implement or improve the Language Access Plan.
5. **Public Input:**
    - Public comment was requested and taken into consideration prior to finalizing the revised 2026 Language Access Plan.
    - Continue to solicit and consider public comment in the biennial revision of the Language Access Plan.