NEVADA TAXPAYERS ASSOCIATION

Serving the citizens of Nevada since 1922

JOSHUA J. HICKS, *Chairman*
BECKY DUTRO, *President*

August 5, 2026

Distinguished members of the Nevada Tax Commission:

RE: Adoption Hearing for R081-26

First, I would like to recognize and thank Executive Director Hughes and her staff for their continued efforts to work with the Nevada Taxpayers Association (NTA) through the regulatory workshops and process. NTA submitted numerous questions, concerns and suggested language edits to this regulation and the Department either adopted the suggested language or clarified the information regarding our questions/concerns.

Although the NTA can support much of this regulation as presented today, we do still have a few questions and/or concerns:

Section 11 –NAC 360.058 (page 10) – In practice the Department has furnished court reporters at Commission hearings. Parties could then request, and pay for, a transcript if needed. Based on the changes to the language we would like to understand if the Department will continue to provide a court reporter for proceedings before the Tax Commission or if this solely now rests on the taxpayer. We believe this question was also raised by a Commissioner during the June 25th meeting and regulation adoption but we do not know if it was fully answered.

Section 23, subsection 4 and 5 – NAC 360.22 – (page 24) - ??? (are we okay now with the Department's reply??)

Section 30 – NAC 360.485 – (pages 30-31) – There may still be concerns that taxes and fees required to be paid even when a taxpayer has a good assumption that these taxes or fees may no longer be due and refunded in the future after completing an approval process with the department should be considered non-intentional pursuant to and non-careless pursuant to NAC 360.485. The regulation should be amended to clarify that when a taxpayer has no choice but to pay the tax it should be considered both non-intentional and non-careless.

Section 45 – NAC 360.706, subsection 19 (page 45) – this new languages now requires a taxpayer to meet all six requirements where it was previously three requirements. The last condition is of particular concern as it is subjective. The whole point of redetermination is to allow taxpayers the opportunity to contest the merits of a determination. This new condition means a taxpayer must prevail on merits before it can even get a redetermination review granted by the Commission. We also feel this may limit a taxpayers due process before the Commission and leave the decision solely on the Department.

We thank the Department for the constructive interactive process and hope that the Commission will review our concerns when adopting these regulations.

Kindest regards,

Becky Dutro

Becky Dutro, President
Nevada Taxpayers Association