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September 28, 2026

Kari Skalsky, Management Analyst III
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, Nevada 89706

Sent via email: kskalsky@tax.state.nv.us

RE: Proposed Regulation R100-26 – NAICS Editions

Dear Ms. Skalsky:

I am writing on behalf of the Nevada Taxpayers Association (NTA) in support of proposed regulation R100-26. This regulation helps establish that the most current edition of the North American Industry Classification System should be used. Further, it clarifies that should the most recent edition cause an existing entity to be classified differently then that edition would not be utilized or recognized until legislation is enacted (NRS 363C.091). Additionally, it requires the Department to post notice of this fact if applicable.

We feel this results in the fair and equitable handling of all taxpayers and transparency if a new edition will not become effective when issued.

Sincerely,

Becky Dutro