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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 R139-26 – CLGF Petition for Advisory Opinion

Dear Ms. Skalsky:

I am writing on behalf of the Nevada Taxpayers Association (NTA) and it is our assumption that the purpose of this regulation is to create consistency in the language related to advisory opinions between Department of Taxation, Tax Commission, Board of Equalization and Committee on Local Government Finance. Based on that, we request that should there be any changes made to subsection 1, 2, or 3 that these changes also be made to the proposed regulation R138-26, Section 3 and vice versa. This again helps create uniformity and consistency throughout.

Thank you in advance for your consideration of these comments.

Sincerely,

Becky Dutro