Public Comment

September, 2026

PUBLIC COMMENT
Committee on Local Government Finance (CLGF)
c/o mstelmaszczyk@tax.state.nv.us

SUBJECT: Issues and Concerns Regarding the Washoe RTC5 Gas Tax

Washoe County, the Regional Transportation Commission of Washoe County (RTC), and the Nevada Department of Motor Vehicles (DMV) are under CLGF authority.

I believe a CLGF inquiry is needed to examine what appears to be serious violations of checks and balances by the RTC and Washoe. This involves approximately $10 million in annual taxes levied upon gas buyers in Washoe which makes Washoe the highest gas tax in the entire USA!

ISSUES: I can provide supporting documentation and additional details upon request. In summary, my concerns are as follows:

1. Washoe County has contracted with the DMV, and a county ordinance requires the DMV to calculate the formula used for annual fuel-tax increases and to administer the process. In return, the DMV receives approximately 1% of the revenue. However, the DMV has failed for years to do the required calculations, part of a multi-prong system of checks and balances. Essentially this prevents the "Fox (RTC) from guarding the henhouse". Instead, with no authority the RTC has done their own calculations and imposition of the increase with no adequate public oversight.

2. Until approximately 2022, the fuel-tax calculations were presented as an action item to the RTC Board for review. The RTC Board consists of local elected officials. Then that stopped. Thus, a second important mandatory check and balance is being ignored. (WCC 20.43416 - Review by commission)

3. State law and county ordinance then have a third check and balance in that RTC approval is required to be forwarded to the Washoe County Commission (WCC), but that has not occurred.

In essence, three mandatory requirements to avoid error, fraud and abuse have all been ignored with the Fox (RTC) controlling the entire in-house process! What could go wrong?

4. The formula used by RTC is in question. State law and county ordinances are confusing for a layperson, but the RTC may not be following the required formula. Thus, Taxation expertise is needed to take a serious look at the law and the calculations to be sure that the millions of dollars in tax revenue are properly applied and distributed.

*Note: Fuels include gasoline, diesel, propane and other similar fuels.

__SUMMARY__: Specifics are available upon request, but it appears the three main legally required checks and balances on the Washoe RTC5 fuel tax are being ignored and that the formula being used is suspect. A review/audit and outside review are much needed, and Taxation should require that the mandatory procedures are followed.

Imagine if I'm right and any sort of fraud, errors or abuse exist? The finger pointing will begin. This needs to be fixed now by:
1. Requiring the DMV to do the job it was contracted and authorized to perform;
2. Requiring all parties to follow the legally required procedures and the spirit and intent of the law, including the established checks and balances; and
3. Utilizing CLGF's taxation expertise to independently verify that the correct formula is being used and that all calculations are accurate.

Sincerely,

Jeff Church
RenoTaxRevolt.com
RenoTaxRevolt@SBCGlobal.net
775 544-RENO (7366)

20.43419 - Contract with the department.
The board **shall** contract with the department to perform **all functions** incident to the administration and operation of this ordinance**, including the calculation of each annual increase** in the taxes imposed by sections 3 through 15 of this ordinance,

20.43416 - Review by commission.
The commission **shall**
1. **Review, at a public meeting** ….:(a)**The amount of that increase and the accuracy** … (d) Any other information relevant to the effect of the annual increases on the public; and 2. Submit to the board any information the commission receives suggesting that the annual increase should be adjusted.

FROM WCC
20.43402 - Imposition, rate, annual increase, allocation, disbursement and use of tax.
"…The tax imposed pursuant to subsection 1 shall be increased annually on the first day of each fiscal year following the fiscal year in which that tax becomes effective, in the amount determined by adding 2.0538 cents per gallon to the amount of the tax imposed pursuant to this section during the preceding fiscal year, then multiplying that sum by the lesser of 7.8 percent or the adjusted average street and highway construction inflation index for the fiscal year in which the increase becomes effective."