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November 5, 2026

Denise Mosely, Program Officer II
State Board of Equalization
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, Nevada 89706

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

RE: Proposed Regulation R138-26 – BOE Petition for Advisory Opinion

To the distinguished members of the State Board of Equalization

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 the following comments be considered for changes to the proposed regulation:

- Section 2 (page 3) – we feel that the new language in subsection 1 "with a direct or indirect interest in the applicability of any statutory provision ……." should be removed. We feel any person should be able to petition for an advisory opinion. This would also be consistent with the language in NAC 360.190 which reads "any person may petition for an advisory opinion concerning matters within the jurisdiction of the Department of Commission" thus creating uniformity. This new restrictive language could cause issues for local governments or preclude someone from seeking an advisory opinion who is looking to acquire property and needs to understand the tax implications. That person may not currently have a "direct and tangible interest" but they certainly have a valid interest in understanding what their property tax obligations might be if they were to have an ownership interest in the property. Section 3 specifies when issuing an advisory opinion may be refused, we feel adding this language to Section 2 is duplicative.

- Section 3, subsection 2(b) – we feel that this new language should be revised to "the petition is not required by or on behalf of a specifically identified person to whom the facts and circumstances ser forth in the petition apply". This would be consistent with the language recently adopted in R081-26, Section 23, subsection 2. We also suggest ordering subsection 2 contents in R138-26 to be the same as R081-26 Section 23, Subsection 2. This helps create uniformity and consistency throughout the department processes.

- Section 5 – we have no issues with this section however, will reference the same point as above and may want to consider utilizing the same wording/format as in recently adopted R081-26, Section 23. Both of these regulation's sections state the same but are worded slightly different.

- Section 6 – We are raising the same issue we had on the comparable section of R081-26. Making advisory opinions not subject to judicial review is problematic. What if a taxpayer disagrees with the conclusion of the advisory opinion? Under this rule, they are stuck and have no recourse but to follow the opinion. If they are appealable to the Board of Equalization, they should be appealable to the court as well. Otherwise, the BOE and Department have the final say and the taxpayer has no additional recourse.

Thank you in advance for your consideration of these comments and suggestions for amending the proposed regulation. Please feel free to reach out if you need additional information or specific examples.

Sincerely,

Becky Dutro

Becky Dutro
President, Nevada Taxpayers Association