LEGISLATIVE REVIEW OF ADOPTED REGULATIONS - NRS 233B.066
Informational Statement
LCB File No. R085-26

1. A clear and concise explanation of the need for the adopted regulation.

Proposed permanent regulation (R085-26) establishes requirements related to taxation; combines into one section of Nevada Administrative Code certain rules governing the furnishing of tangible personal property by a mortician; clarifies the application of sales and use taxes to the entire charge by a dispensing optician for eyeglasses and related products furnished in filling a prescription; revises a calculation used to determine the circumstances under which food sold by a retailer is subject to sales and use tax as prepared food intended for immediate consumption; revises the information that a retailer is required to include on a receipt provided to a purchaser of tangible personal property; updates references to sections of the Nevada Revised Statutes that have been reorganized; repeals a provision providing that sales tax does not apply when an owner of property bids on that property at an auction; removes provisions governing an application for an obsolete sales and use tax exemption for aircraft and major components of aircraft; and provides other matters properly relating thereto.

Various provisions of NAC Chapter 372 require updating as identified in response to the Governor's Executive Order 2023-003. This proposed permanent regulation is intended to modernize Nevada's sales and use tax regulations by consolidating related provisions, clarifying existing tax obligations, improving transparency in retail transactions, and removing outdated or invalid regulatory language. The amendments enhance administrative clarity and ensure consistency with current statutory law.

2. Description of how public comment was solicited, a summary of public response, and an explanation of how other interested persons may obtain a copy of the summary.

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and by sending copies of the proposed regulation, notice of workshop and notice of public hearings to provide public comment by electronic or regular mail as follows:

Date of Notice	Workshop/ Hearing	Date of Workshop/Hearing	Number Notified
5/5/26	Workshop	5/21/26	211
5/22/26	Adoption Hearing	6/25/26	212

The mailing list included the interested parties list maintained by the Department. Notices were also posted at the Nevada State Library, the Legislative Building, the Nevada Legislature's website, the Nevada Public Notice website, Department's website, and various Department of Taxation physical locations throughout the State. Comments were also solicited by direct email.

Summary of the small business impact questionnaire response(s): None.

Summary of the public responses from the May 21, 2026 Workshop:
Michael Cabrera of Snell and Wilmer on behalf of the State of Nevada Board of Dispensing Opticians submitted written public comment in May of 2024 requesting clarification regarding the status of draft regulation R043-24 and asked whether a workshop would be held to allow public comment prior to adoption. Mr. Cabrera noted that a workshop noticed in April 2023 appeared to have been conducted solely for purposes of reporting under Executive Order 2023-003, prompting concern that the regulation might be adopted without input from small-business opticians. Mr. Cabrera emphasized that the Board and affected opticians wished to have an opportunity to provide feedback before any final action is taken.

Ron Voight submitted written public comment opposing the amendment to NAC 372.320(2), stating that it would allow a regulation to override licensing requirements in NRS Chapter 637 and improperly shift authority from the Nevada State Board of Dispensing Opticians to the Department of Taxation. Mr. Voight also argued that the proposal misapplies Executive Order 2023-003, which prohibited regulatory changes that hinder economic growth or affect public safety, and asserted that the change would disadvantage Nevada-licensed businesses and enable unlicensed activity.

Summary of the public responses from the June 25, 2026 Adoption Hearing:
Corinne Sedran, Executive Director of the State of Nevada Board of Dispensing Opticians submitted comments seeking clarification on whether ophthalmic materials furnished by oculists and optometrists could be subject to double taxation when practitioners purchase materials and later provide them to patients. The Board also recommended revisions to the language in Section 2(2) of Proposed Regulation R085-26, expressing concern that the current wording - applying tax whether or not a dispensing optician is licensed pursuant to NRS 637 - could be misinterpreted as drawing a distinction between licensed and unlicensed opticians operating within Nevada or suggesting authorization for unlicensed practice. The Board stated that the intent of the amendment appeared to be inclusion of out-of-state opticians selling to Nevada residents and requested that the language be clarified, such as by specifying "licensed in Nevada" or "domiciled in Nevada," to remove ambiguity and accurately reflect the regulation's intended scope.

The record of proceedings, and/or the Small Business Impact Statement may be obtained by calling the Nevada Department of Taxation at (775) 684-2041 or by writing to the Department of Taxation, 3850 Arrowhead Dr., Carson City, Nevada 89706, or by e-mailing the Department at kskalsky@tax.state.nv.us.

3. **The number of persons (not including Department staff or Commission Members) who:**
   (a) Attended each hearing:
   (b) Testified at each hearing:
   (c) Submitted written comments:

Workshop date: May 21, 2026
(a) Number in attendance: 9
(b) Number testifying: 0
(c) Written statements submitted: 2

Adoption Hearing date: June 25, 2026
(a) Number in attendance: 34
(b) Number testifying: 0
(c) Written statements submitted: 1

4. For each person identified in paragraphs (b) and (c) of number 3 above, the following information if provided to the agency conducting the hearing:

Testified at May 21, 2026 Workshop: None.

Submitted written statements for the May 21, 2026 Workshop:
Name: **Michael Cabrera**
Telephone number: **775-785-5449**
Business address: **50 West Liberty Street, Ste 510, Reno, NV 89501**
Electronic mail address: mcabrera@swlaw.com
Name of entity or organization represented: **State of Nevada Board of Dispensing Opticians**

Name: **Ron Voight**
Telephone number: **702-321-9245**
Business address: **Not provided**
Electronic mail address: Ronvoigt2001@gmail.com
Name of entity or organization represented: **Not provided**

Testified at June 25, 2026 Adoption Hearing: None.
Submitted written statements for the May 21, 2026 Workshop:
Name: **Corinne Sedran**
Telephone number: **775-443-1700**
Business address: **4790 Caughlin Parkway #241, Reno, NV 89519**
Electronic mail address: Info@nvopticians.org
Name of entity or organization represented: **State of Nevada Board of Dispensing Opticians**

5. A description of how comment was solicited from affected businesses, a summary of their response and an explanation of how other interested persons may obtain a copy of the summary.

The Department of Taxation, as staff to the Nevada Tax Commission, solicited comment from the public by issuing a questionnaire to interested parties regarding any impact on the public and small businesses and sending notice of workshops and hearings for public meetings to provide public comment by electronic or regular mail.

See same response as Section 2 for summary of responses.

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6. If the regulation was adopted without changing any part of the proposed regulation, a summary of the reasons for adopting the regulation without change.

The Nevada Tax Commission adopted the proposed permanent regulation on June 25, 2026 with the addition of the words “in Nevada” to Section 2 subsection 2, as requested by the State of Nevada Board of Dispensing Opticians to clarify the intent and resolve perceived ambiguity in the proposed language.

7. The estimated economic effect of the regulation on the business which it is to regulate and on the public. This must include adverse, beneficial, immediate and long-term effects.

(a) Estimated economic effect on the businesses which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects on businesses.

(b) Estimated economic effect on the public which they are to regulate.

The adopted permanent regulation does not present any reasonable, foreseeable or anticipated adverse or beneficial, short-term or long-term economic effects to the public.

8. The estimated cost to the agency for enforcement of the proposed regulation:

Enforcement of the adopted regulation presents no significant foreseeable or anticipated cost or decrease in costs.

9. A description of any regulations of other State or governmental agencies which the regulation overlaps or duplicates and a statement explaining why the duplication or overlap is necessary. If the regulation overlaps or duplicates a federal regulation, the name of the regulating federal agency.

The adopted permanent regulation does not overlap or duplicate any regulation of other state or local governmental entities.

10. If the regulation includes provisions that are more stringent than a federal regulation that regulates the same activity, a summary of such provisions.

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

11. If the regulation provides a new fee or increases an existing fee, the total annual amount the agency expects to collect and the manner in which the money will be used.

The adopted permanent regulation does not include new fees or increase an existing fee.