

From: [NTA Info](#)
To: [Legislative Commission](#)
Subject: Public Comment regarding R081-26 for Legislative Commission meeting 9/24
Date: Wednesday, September 23, 2026 2:30:24 PM
Attachments: [R081-26 Provisions Governing Proceedings Before the NV Tax Commission et al NV Leg Comm Public Comment 9-23-26 submitted by NTA.pdf](#)

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Please see attached public comment submitted on behalf of Nevada Taxpayers Association regarding R081-26 set for the 9/24 Legislative Commission meeting. Due to travel for a national conference I will be unable to attend the meeting in person or virtually so I am submitting the attached written comments.

We have worked closely with the Dept of Taxation on numerous changes to this regulation and are not opposing the adoption of this regulation, we just want to ensure that our concerns are placed in the record through public comment.

Please feel free to contact me if there are any questions or further information is needed.

Kindest regards,
Becky Dutro, President

[Nevada Taxpayers Association](#)

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September 23, 2026

Distinguished Members of the Nevada Legislative Commission:

RE: Nevada Tax Commission R081-26

This public comment is being submitted on behalf of the Nevada Taxpayers Association. First, I would like to apologize for not being able to present public comment in person during the meeting. To ensure our comments are placed on the record I am submitting these written comments.

Second. I would like to recognize and thank Department of Taxation (Department) Executive Director Hughes and her staff for their continued efforts to work collaboratively with the Nevada Taxpayers Association (NTA) through the regulatory workshops and hearings and continued dialogue on questions and concerns. NTA submitted numerous questions, concerns and suggested language edits to this regulation and the Department either adopted the suggested language or clarified the information regarding our questions/concerns.

Although the NTA can support much of this regulation as presented today, we do still have remaining concerns:

Section 23, subsection 4 (page 25)- There were concerns with the prohibition on judicial review in subsection 4. If a taxpayer received an advisory opinion that it disagrees with, this effectively means that the taxpayer has no recourse after the Tax Commission. We had suggested the proposed language should be struck, or alternatively, say something like “are not considered contested cases under chapter 233B of NRS, but do not preclude a petitioner from raising the issues addressed in the advisory opinion in another forum.”

The Department explained that NRS 233B.130 establishes the types of cases eligible for judicial review. Judicial review is available only when a party is identified as a party of record and aggrieved by a final decision in a contested case; and that advisory opinions are not contested cases. Any changes to this would require legislative changes to NRS 233B.

Section 45 – NAC 360.706, subsection 19 (page 46) – this new languages now requires a taxpayer to meet all six requirements. The last condition is of particular concern as it is subjective. The whole point of redetermination is to allow taxpayers the opportunity to contest the merits of a determination. This new condition means a taxpayer must prevail on merits before it can even get a redetermination review



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granted by the Commission. We have previously proposed that requirement (f) "the taxpayer demonstrates a meritorious dispute with the determination" be removed or that the conditions included "or" statements with grouping.

The Department has assured us that the intent of these standards are to broaden the circumstances that a taxpayer qualifies and makes its current decision-making process more transparent. We will trust that the Department will apply these as intended and if we experience any hardships to taxpayers we will continue to work with the Department for future regulatory or statutory changes.

We thank the Legislative Commission for their time and consideration of the proposed regulations and to the Department of Taxation for the constructive interactive process.

Kindest regards,

Becky Dutro

Becky Dutro, President
Nevada Taxpayers Association
