

December 3, 2025

Nevada Tax Commission
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Subject: Incorrect information on the Department's website (see attachments) on Sales Permit requirement.

Hello Commissioners,

I would like to provide following public statements:

1. Optometrists, Dentists, and Construction Contractors are not considered retailers as per Nevada Revised Statute (NRS) 372 and/or Nevada Administrative Code (NAC) 372. Does the Department really think the Nevada Legislature or the Nevada Tax Commission intended for a lot of registered businesses to report zero returns.? There is also the issue of the incorrectly paid sales permit deposit which is based on estimated taxable retail sales.
2. Manufacturers and Wholelsalers who do not sell to the end user and only sell to retailers are not required to register for a sales permit. A sales permit is used to collect sales tax on taxable retail sales. The Department has misinterpreted NRS 360.597.4 and NRS 360.5971. Does the Department really think the Nevada Legislature intended for a lot of registered businesses to report zero returns.? There is also the issue of the incorrectly paid sales permit deposit which is based on estimated taxable retail sales.

If the Department sees a business that is not required to have a sales permit, they need to close that sales permit ASAP for the Taxpayer!

The recent Nevada Supreme Court decision on Hohl Motorsports Inc. vs Nevada Department of Taxation ruled that Taxpayers should be able to rely on the advice that they receive from the Department for if not only for the simple reason of Justice and Fairplay which is the intent of the Nevada Taxpayers' Bill of Rights.

Thank You and Be Safe,
Ron Voigt
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Register a Business

Who needs to register for a tax permit?

- **Non-retail businesses that sell or lease tangible personal property or provide a taxable service in Nevada need to register for a Sales/Use Tax Permit.**
 - *Essentially, if your business operations involve the transfer of physical goods or taxable services to customers in Nevada, you need this permit.*
- **Non-retail businesses that do not sell directly to the public but still use, consume, or store tangible personal property in Nevada that they didn't pay sales tax on need to register for a Consumer Use Tax Permit.**
 - *Examples include office supplies bought from an out-of-state vendor without paying Nevada sales tax.*

Step 3: Apply for Required Tax Permits

- Every retailer selling tangible personal property that will be stored, used, or consumed in Nevada must have a Sales/Use Tax Permit (*Retailers*) or a Consumer Use Tax Permit (*Non-Retailers*) (NRS 372.220).

NRS 372.360 Return: Filing requirements; combination with certain other returns; signatures. Except as otherwise required by the Department pursuant to NRS 360B.200:

1. On or before the last day of the month following each reporting period, a return for the preceding period must be filed with the Department in such form and manner as the Department may prescribe. Any return required to be filed by this section must be combined with any return required to be filed pursuant to the provisions of chapter 374 of NRS.

2. For purposes of:

(a) The sales tax, a return must be filed by each seller.

(b) The use tax, a return must be filed by each retailer maintaining a place of business in the State and by each person purchasing tangible personal property, the storage, use or other consumption of which is subject to the use tax, who has not paid the use tax due.

Information on the former NRS 372.2841

- **Topic:** Previously, NRS 372.2841 covered the criteria for exempting food from sales tax.
 - **Criterion:** The exemption was based on whether the food was "intended for immediate consumption," not on the type of establishment selling it.
 - **Repeal:** The regulation was repealed by the legislature in 2021.
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