

06-0674
Revocation
Signed 06/28/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)		
THE UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION	
)		
Petitioner,)	Appeal No.	06-0674
)		
v.)	Account No.	#####
)		
)	Tax Type:	Sales Tax License Revocation
)		
RESPONDENT,)	Judge:	Chapman
)		
Respondent.)		

Presiding:
Kerry R. Chapman, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, Assistant Attorney General
PETITIONER REPRESENTATIVE 3, from Taxpayer Services Division
PETITIONER REPRESENTATIVE 4, from Taxpayer Services Division
For Respondent: RESPONDENT

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-1-502.5 on June 20, 2006.

This issue before the Utah State Tax Commission is the Division's May 31, 2006 Request for Revocation of Sales Tax License No. #####. The Division requests revocation of the Respondent's sales tax license pursuant to Utah Code Sec. 59-12-106(1), on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

As of May 31, 2006, the Division estimated the Respondent's delinquency at approximately \$\$\$\$ for periods between 1995 and 2005. A portion of the delinquency was determined from returns that had been filed. However, for numerous other periods, the Respondent did not file returns and, thus, the

delinquencies are estimated. Furthermore, the Division states that the business is closed. For these reasons, the Division asks the Commission to revoke the Respondent's sales tax license.

The Respondent confirmed that the business was closed and stated that he had no objection to the sales tax license being revoked. From the testimony and evidence proffered, the Commission finds that the Respondent has violated his sales tax liabilities associated with this account.

APPLICABLE LAW

The Sales and Use Tax Act provides that a seller shall remit the sales or use tax imposed by the act to the Tax Commission and that the seller also file sales tax returns with the Tax Commission. Utah Code Ann. §59-12-107(3), (4), and (5). Furthermore, pursuant to UCA §59-12-106(2)(h)(i), “[t]he commission shall, on a reasonable notice and after a hearing, revoke the license of any licensee violating any provision of this chapter.” Subsection 59-12-106(2)(i) provides that “[a]ny person required to collect a tax under this chapter within the state without having secured a license to do so is guilty of a criminal violation as provided in Section 59-1-401.”

DECISION AND ORDER

The Respondent has violated the provisions of the Sales Tax Act and does not object to the sales tax license at issue being revoked. Based on the foregoing, the Utah State Tax Commission hereby revokes Sales Tax License No. #####. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Decision and Order will become the Final Decision and Order of the Commission unless any party to this case files a written request within thirty (30) days of the date of this decision to proceed to a Formal Hearing. Such a request shall be mailed to the address listed below and must include the Petitioner's name, address, and appeal number:

Utah State Tax Commission
Appeals Division

Appeal No. 06-0674

210 North 1950 West
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further appeal rights in this matter.

DATED this _____ day of _____, 2006.

Kerry R. Chapman
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION.

The Commission has reviewed this case and the undersigned concur in this decision.

DATED this _____ day of _____, 2006.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner

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