

06-1615
Sales Tax License Revocation
Signed 02/12/2007

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	Appeal No. 06-1615
Petitioner,)	
)	Account No. #####
vs.)	
)	Tax Type: Sales Tax License
)	Revocation
RESPONDENT,)	
)	Judge: Robinson
Respondent.)	

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, Tax Compliance Agent
PETITIONER REPRESENTATIVE 3, Tax Compliance Supervisor
For Respondent: RESPONDENT, by telephone

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of the Utah Code Ann. §59-1-502.5 on January 16, 2007.

This matter is before the Utah State Tax Commission due to the Petitioner's request for revocation of sales tax license, filed in the Appeals Unit on December 20, 2006. Petitioner requests revocation of sales tax license number #####, issued pursuant to the requirements set forth in Utah Code Ann. §59-12-106, on the grounds that Respondent has failed to comply with the laws of the Utah Sales and Use Tax Act.

APPLICABLE LAW

Utah Code Section 59-12-107 (3)(b)

(i) Each seller shall, on or before the last day of the month next succeeding each calendar quarterly period, file with the commission a return for the preceding quarterly period.

(ii) The seller shall remit with the return under Subsection (3)(b)(i) the amount of the tax required under this chapter to be collected or paid for the period covered by the return.

Utah Code Sec. 59-12-106 (2)(h)(i)

“The commission shall, on a reasonable notice and after a hearing, revoke the license of any licensee violating any provisions of this chapter.”

DISCUSSION

Respondent filed returns for periods from January 2004 through December of 2005. However, Petitioner’s evidence shows no credits to Respondent’s account. As of December 8, 2006, Respondent owed \$\$\$\$\$ in sales tax, penalty, and interest. Petitioner said Respondent failed to comply with a payment plan and had not cooperated with PETITIONER REPRESENTATIVE 2.

RESPONDENT did not dispute Petitioner’s evidence. He said he has taken a full time job and has abandoned the business. He said he would fax to PETITIONER REPRESENTATIVE 2 a request to close the account.

DECISION AND ORDER

This account is substantially delinquent and has been since January of 2004 in violation of the provisions of the sales tax act. There are sufficient grounds to require revocation of the sales tax license.

Based on the foregoing, the Utah State Tax Commission hereby revokes Sales Tax License ##### for failure to comply with the provisions of the Utah Sales and Use Tax Act.

This decision does not limit a party's right to a Formal Hearing. However, this Order will become final 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. The request for a Formal Hearing must be in

Appeal No. 06-1615

writing and must include the names of the Petitioner and Respondent and the appeal number, as stated on this notice. The request shall be mailed to:

Utah State Tax Commission
Appeals Unit
210 North 1950 West
Salt Lake City, Utah 84134

DATED this _____ day of _____, 2007.

R. Spencer Robinson
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 _____, 2007.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner