

03-1386  
Revocation  
Signed 04/05/2004

BEFORE THE UTAH STATE TAX COMMISSION

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TAXPAYER SERVICES DIVISION,	)	<b>FINDINGS OF FACT,</b>
UTAH STATE TAX COMMISSION,	)	<b>CONCLUSIONS OF LAW,</b>
	)	<b>AND FINAL DECISION</b>
Petitioner,	)	
	)	Appeal No. 03-1386
v.	)	Account No. #####
	)	
RESPONDENT,	)	Tax Type: Sales Tax License
	)	Revocation
Respondent.	)	Presiding: Robinson

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General  
PETITIONER REPRESENTATIVE 2, Tax Compliance Agent

For Respondent: Did not appear

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on March 8, 2004, pursuant to 63-46b-6 through 11.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on November 3, 2003. Petitioner requests revocation of sales tax license number ##### pursuant to Utah Code Ann. §59-12-106(1) on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

An Initial Hearing was held on January 7, 2004. Notice of the decision was mailed to Respondent on January 13, 2004. In a letter dated February 12, 2004, Respondent requested a Formal Hearing. Notice of the Formal Hearing was mailed to the parties on February 18, 2004, informing them that the hearing would be held on March 8, 2004, at 2:30 p.m. at 210 North 1950 West, Room 1020, in Salt Lake City, Utah.

Petitioner was present at the appointed time, represented by PETITIONER REPRESENTATIVE 1, Assistant Attorney General for the State of Utah. With him was PETITIONER REPRESENTATIVE 2, Tax Compliance Agent. Respondent did not appear. The hearing commenced at approximately 2:45 p.m. It concluded at approximately 2:59 p.m. Respondent did not appear or make contact by telephone.

It appearing that Respondent had received notice of the hearing and was voluntarily absent, the case went forward in his absence. Petitioner presented its evidence and submitted the matter for a decision. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. Respondent RESPONDENT at ADDRESS, CITY, Utah, has sales tax license #####.
2. The only payments credited to the Respondent's account were for the periods of 07/94 through 09/94 and 04/95 through 06/95. Those payments, after penalty and interest, left a balance due.
3. There are declared returns for the period beginning 07/94 through 09/98. No payments were made.
4. From 10/98 through 09/03, estimates were made, as no declared returns are available. No payments for that period were made.
5. PETITIONER REPRESENTATIVE 2 made numerous attempts to obtain payment. Respondent promised to file returns and make payments. He has not done so.
6. The amount due on the account, as of March 8, 2004, is \$\$\$\$\$.

APPLICABLE LAW

The commission shall, on a reasonable notice and after a hearing, revoke the license of any person violating any provision of this chapter and no license may be issued to such person until the taxpayer has complied with the requirements of this chapter. Any person required by this chapter to collect sales or use tax within this state without having secured a license to do so, is guilty

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of a criminal violation as provided in Section 59-1-401. (Utah Code Ann. 59-12-106(1).)

DECISION AND ORDER

This account is substantially delinquent and has been for many years in violation of the provisions of the Sales Tax Act. Revocation of the sales tax license is required by Utah Code Ann. 59-12-106(1).)

Based on the foregoing the Utah State Tax Commission hereby revokes sales tax license number ##### for failure to comply with the provisions of the Sales Tax Act.

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  
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 \_\_\_\_\_, 2004.

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R. Spencer Robinson  
Administrative Law Judge

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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 \_\_\_\_\_, 2004.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

**Notice of Appeal Rights:** You have twenty (20) days after the date of this order to file a Request for Reconsideration with the Tax Commission Appeals Unit pursuant to Utah Code Ann. §63-46b-13. A Request for Reconsideration must allege newly discovered evidence or a mistake of law or fact. If you do not file a Request for Reconsideration with the Commission, this order constitutes final agency action. You have thirty (30) days after the date of this order to pursue judicial review of this order in accordance with Utah Code Ann. §§59-1-601 and 63-46b-13 et. seq.

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