

04-1351
Revocation
Signed 05/05/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)		
UTAH STATE TAX COMMISSION,)	ORDER	
)		
Petitioner,)	Appeal No.	04-1351
)		
v.)	Account No.	#####
)		
RESPONDENT,)	Tax Type:	Sales Tax
)		
Respondent.)	Presiding:	Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Agent, Taxpayer Services Division
For Respondent: RESPONDENT REPRESENTATIVE

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 January 12, 2005.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on November 24, 2004. 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.

As of October 27, 2004, Petitioner estimated Respondent owed \$\$\$\$ in sales tax, penalties and interest. Respondent has not filed returns for 2004. Respondent made a payment of \$\$\$\$ in January of 2005. There have been compliance problems since 1994. Respondent has broken payment agreements.

Appeal No. 04-1351

Respondent attended the Initial Hearing in this matter, but offered no evidence or argument as to why her sales tax license should not be revoked. Therefore, the Commission has no explanation from Respondent concerning the delinquency.

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

DECISION AND ORDER

A decision in this matter was delayed by administrative oversight. Respondent's payment in January of 2005 of more than half the amount estimated as owed in October of 2004 is significant. Because of the delay, the Commission is unaware of the subsequent history of the account.

Based on the foregoing the Utah State Tax Commission hereby declines, at this time, to revoke 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

Appeal No. 04-1351

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

DATED this _____ day of _____, 2005.

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 _____, 2005.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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