

04-1460  
Revocation  
Signed 08/22/2005

BEFORE THE UTAH STATE TAX COMMISSION

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TAXPAYER SERVICES DIVISION OF	)	<b>FINDINGS OF FACT,</b>
THE UTAH STATE TAX COMMISSION,	)	<b>CONCLUSIONS OF LAW,</b>
	)	<b>AND FINAL DECISION</b>
Petitioner,	)	
	)	Appeal No. 04-1460
v.	)	Account No. #####
	)	
RESPONDENT,	)	Tax Type: Sales Tax
	)	
Respondent.	)	Judge: Robinson

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**Presiding:**

R. Spencer Robinson, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General  
PETITIONER REPRESENTATIVE 2, from the Taxpayer Services Division  
PETITIONER REPRESENTATIVE 3, from the Taxpayer Services Division  
For Respondent: No one appeared

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on August 18, 2005. Respondent did not call in. Efforts to reach two persons previously involved in the case were unsuccessful. Petitioner was allowed to proffer its evidence. Based upon the evidence proffered at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. The tax in question is sales tax.
2. This matter is before the Utah State Tax Commission due to the request for revocation of sales tax license filed by Petitioner on December 14, 2004. Petitioner requests revocation of sales tax license no. ##### 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.

3. Petitioner presented a document in table form, exhibit P-1, showing the amounts of tax due, as well as penalty and interest. There are various amounts of tax due beginning in the second quarter of 2003 and running through the first quarter of 2005. Penalties and interest for each period were calculated to August 18, 2005. There is a balance of \$\$\$\$\$ due in sales tax through the first quarter of 2005. The sales tax returns from the second quarter of 2003 through the first quarter of 2005 have been filed, but no payments have been received, causing penalties and interest to accrue. Respondent owes \$\$\$\$\$ in penalties and \$\$\$\$\$ in interest as of August 18, 2005. The total owed as of that date is \$\$\$\$\$.

4. Since the Initial Hearing, held on June 8, 2005, Respondent has not made contact with the Petitioner.

5. Petitioner has made three payment agreements with Respondent and has defaulted on all three.

#### 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

This account is substantially delinquent in violation of the provisions of the Utah Sales Tax Act. There are more than sufficient grounds to require revocation of the sales tax license.

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Based on the foregoing, the Utah State Tax Commission hereby revokes sales tax license no. ##### for failure to comply with the provisions of the Sales Tax Act. It is so ordered.

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

**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.

RSR/04-1460.fof