

05-0178
Revocation
Signed 06/03/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	
UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION
)	
Petitioner,)	
)	Appeal No. 05-0178
v.)	Account No. #####
)	
)	Tax Type: Sales Tax
RESPONDENT,)	
)	Presiding: Phan
Respondent.)	

Presiding:
Jane Phan, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Auditing Unit Supervisor
 PETITIONER REPRESENTATIVE 3, Auditing Agent

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 Sec. 59-1-502.5, on May 19, 2005.

This issue before the Utah State Tax Commission is the Request for Revocation of a Sales Tax License, filed by Petitioner on February 14, 2005. Petitioner requests revocation of sales tax license number ##### 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 the date of the Request, Respondent owed \$\$\$\$\$ in sales tax, penalty and interest for periods going back to September 1999. Interest continues to accrue on the unpaid balance. Petitioner points out that \$\$\$\$\$ of the total amount comes from declared returns filed by Respondent.

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Petitioner requests revocation based on the amount of the delinquency and the length of time involved.

Respondent's representative states that he had already closed the business, and although he had some questions regarding why the license would need to be revoked, he offered no objection to the revocation.

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 Sec. 59-12-106(1).)

DECISION AND ORDER

This account is substantially delinquent and in violation of the provisions of the Sales Tax Act. Revocation of the sales tax license is required.

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

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

DATED this _____ day of _____, 2005.

Jane Phan
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

JKP/ckl/05-0178.int