

05-0179
Revocation
Signed 04/11/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION)	
OF THE UTAH STATE TAX)	ORDER
COMMISSION,)	
)	Appeal No. 05-0179
Petitioner,)	
)	Account No. #####
v.)	
)	Tax Type: Sales Tax Revocation
RESPONDENT,)	
)	Judge: Davis
Respondent.)	

Presiding:

G. Blaine Davis, 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 an Initial Hearing pursuant to the provisions of Utah Code Ann. §59-1-502.5, on March 30, 2005.

Although duly notified of the date, time and location of the hearing, Respondent failed to appear. There is no current telephone number on file with the Commission, so an attempt was not made to reach Respondent on the telephone.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on February 14, 2005. 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.

Respondent's sales tax license was issued in August of 1999. Respondent has filed all sales tax returns from the date of his original license up through September of 2004. However, he has made payments for the amount of taxes for only time periods during 1999 and the first quarter of 2000. Beginning in April of 2000 through September 2004 there had been no further payments. Numerous efforts had been made to contact Respondent, and he had made numerous promises, but has never fulfilled his promises or agreements.

Respondent currently owes an amount of \$\$\$\$\$ in sales tax for returns which he has filed, together with penalty and interest to reach a balance due, as of the end of September 2004 of \$\$\$\$\$. That amount does not include the most recent periods.

Respondent did not attend the Initial Hearing in this matter, so 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

This account is substantially delinquent and has been for several years in violation of the provisions of the Sales Tax Act. There are more than sufficient grounds to require revocation of

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the sales tax license. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

Based upon 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 _____, 2005.

G. Blaine Davis
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 _____, 2005.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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