

05-0217  
Revocation  
Signed 04/11/2005

BEFORE THE UTAH STATE TAX COMMISSION

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TAXPAYER SERVICES DIVISION	)	
OF THE UTAH STATE TAX	)	<b>ORDER</b>
COMMISSION,	)	
	)	Appeal No. 05-0217
Petitioner,	)	
	)	Account No. #####
v.	)	
	)	Tax Type: Sales Tax Revocation
RESPONDENT,	)	
	)	Judge: Davis
Respondent.	)	

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**Presiding:**

G. Blaine Davis, Administrative Law Judge

**Appearances:**

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General  
PETITIONER REPRESENTATIVE 2, from the 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 March 28, 2005.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on February 23, 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 originally issued in 1994. From 1994 through June 1997, Respondent seldom filed or paid his sales tax in a timely manner. However, all of the returns

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were ultimately filed and paid up through June of 2003. The one major issue up through that time period was an audit which was performed by the Auditing Division which imposed additional sales tax of nearly \$\$\$\$\$, plus penalties and interest, but minus some payments, which still leaves a balance due on the audit, including penalties and interest of slightly more than \$\$\$\$\$. From July 2003 to the current time, Respondent has not filed or paid the sales tax amounts due. The present balance due, through and including the third quarter of 2004 is \$\$\$\$\$.

Respondent represented that he ceased business operations on August 15, 2004, and that ( X ) is now repossessing the assets of the business. The owner of the business, RESPONDENT REPRESENTATIVE, also represented that he and his wife are presently preparing to file bankruptcy because of their financial situation.

Respondent represented that because he is no longer in business he does not have a need for the sales tax license, and there is no reason the sales tax license should not be revoked.

#### 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 Respondent is therefore in violation of the provisions of the Sales Tax Act. There are more than sufficient grounds to require revocation of the sales tax license.

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.

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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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