

05-0250
Revocation
Signed 04/04/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 05-0250
)	
vs.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Sales Tax Revocation
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Agent

For Respondent: RESPONDENT REPRESENTATIVE, by telephone

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of the Utah Code Ann. §59-1-502.5 on March 31, 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 15, 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 business is the sale of equipment used in wireless communication, specifically wireless Internet service providers. Respondent had trouble with the equipment it purchased and sold. The equipment was returned and refunds issued. Because of difficulties, the business is now primarily a one-person operation.

Petitioner issued a sales tax license to Respondent in October of 1999. Delinquencies with respect to filing and paying sales taxes on the proceeds of the business began in the last quarter of 1999. Since that time, Respondent has missed most payments. Since the fourth quarter of 2003, it has not filed sales tax returns. Respondent has failed to collect sales tax, failed to file returns, and failed to remit sales tax.

ORDER AND DECISION

This account is substantially delinquent and has been since December of 1999 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 on the foregoing, the Utah State Tax Commission hereby revokes Sales Tax License ##### for failure to comply with the provisions of the Utah Sales Tax Act.

This decision does not limit a party's right to a Formal Hearing. However, this Order will become final 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. The request for a Formal Hearing must be in writing and must include the names of the Petitioner and Respondent and the appeal number, as stated on this notice. The request shall be mailed to:

Utah State Tax Commission
Appeals Unit
210 North 1950 West
Salt Lake City, Utah 84134

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