

05-0252
Revocation
Signed 07/19/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION, UTAH STATE TAX COMMISSION)	FINDINGS OF FACT,
)	CONCLUSIONS OF LAW,
)	AND FINAL ORDER OF REVOCATION
Petitioner,)	
)	
v.)	Appeal No. 05-0252
)	Account No. #####
)	Tax Type: Revocation
RESPONDENT,)	Judge: Phan
)	
Respondent.)	

Presiding:
Jane Phan, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE
For Respondent: RESPONDENT REPRESENTATIVE

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for a Formal Hearing on June 16, 2005. Based upon the evidence and testimony presented at the hearing, the Tax Commission hereby makes its:

FINDINGS OF FACT

1. This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on March 7, 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.

2. At the Formal Hearing Respondent consented to revocation of the his sales tax license. He indicated his dealer's license would expire in July and he would close the business.

3. Currently Respondent owes more than \$\$\$\$ in sales tax, penalty and interest and that amount does not include the most recent periods.

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).)

CONCLUSIONS OF LAW

Respondent has substantially failed to comply with provision of the Sales and Use Tax Act and for that reason the Commission revokes Respondent's sales tax license pursuant to Utah Code Ann. 59-12-106(1).

DECISION AND ORDER

Based upon the foregoing, the Tax Commission revokes sales tax license no. ##### . It is so ordered.

DATED this ____ day of _____, 2005.

Jane Phan
Administrative Law Judge

Appeal No. 05-0252

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.

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