

05-0370
Revocation
Signed 07/06/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION)	
OF THE UTAH STATE TAX)	ORDER
COMMISSION,)	
)	Appeal No. 05-0370
Petitioner,)	
)	Account No. #####
v.)	
)	Tax Type: Sales Tax Revocation
RESPONDENT,)	Tax Periods: 10/03 – 12/04
)	
Respondent.)	Judge: Davis

Presiding:

G. Blaine Davis, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, Taxpayer Services Division
For Respondent: RESPONDENT REPRESENTATIVE 1
RESPONDENT REPRESENTATIVE 2

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 June 2, 2005.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on April 5, 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 1994. Since that time, returns have been filed and paid up through the third quarter of 2003. After that time, the tax returns have been filed

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through the first quarter of 2005, but the taxes, penalties and interest have not been paid for the fourth quarter of 2003, the second and fourth quarters of 2004, and the first quarter of 2005. There is presently an amount due and owing for the sales tax, penalties and interest in an amount of \$\$\$\$ as of June 2, 2005. In addition, Respondent owes a substantial amount of withholding taxes which have not been paid.

The representatives of Respondent represented that they did not believe the company was capable of paying the amount, and one of the individuals present represented that he would likely resign from the company because he was not being paid. There was no payment plan offered, and there was no suggestion of any way that the company could come into compliance with the sales tax law.

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 is in violation of the provisions of the Sales Tax Act. Therefore, there are more than sufficient grounds to require revocation of the sales tax license.

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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

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

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Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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