

05-0472
Revocation
Signed 06/01/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION)	
OF THE UTAH STATE TAX)	ORDER
COMMISSION,)	
)	Appeal No. 05-0472
Petitioner,)	
)	Account No. #####
v.)	
)	Tax Type: Sales Tax License Revocation
RESPONDENT,)	Tax Periods: 10/03-12/03, 04/04-06/04 &
)	07/04-09/04
Respondent.)	Judge: Davis

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 May 17, 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 28, 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.

Petitioner represented that Respondent is substantially delinquent in sales and use tax payments, and has not filed a substantial number of the returns. Petitioner represented that there is

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currently tax due and owing, based primarily on estimated tax returns, in an amount of \$\$\$\$\$, together with penalties and interest thereon for a total balance due of \$\$\$\$\$.

Respondent has closed his business operation at the (X) in Salt Lake County, and only has a very few minimal sales out of his home which would be taxable. Therefore, Respondent represented that he did not oppose the revocation of the sales tax license. Respondent further acknowledged that there were taxes due and returns which had not been timely filed and are not yet filed.

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. There are more than sufficient grounds to require revocation of the sales tax license. Further, Respondent did not oppose the revocation of his 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

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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

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

Notice: If a Formal Hearing is not requested as discussed above, failure to pay the balance resulting from this order within thirty days from the date of this order may result in a late payment penalty.