

05-0473
Revocation
Signed 09/26/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	
UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION
)	
Petitioner,)	
)	Appeal No. 05-0473
v.)	Account No. #####
)	
RESPONDENT,)	Tax Type: Sales Tax
)	Presiding: Rees
Respondent.)	
)	

Presiding:
Irene Rees, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2, Tax Compliance Unit Supervisor

For Respondent: Default

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on September 12, 2005 pursuant to the provisions of Utah Code Sec. 59-1-502.5. Petitioner requests the revocation of Respondent's sales tax license. ##### on grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

The business at issue is a hotel in CITY, Utah. The last return for this business was filed for the January to March 2003 period. Petitioner states that the hotel appears to be in business. As of the date of the hearing, Petitioner's records indicate that Respondent owes \$\$\$\$ in sales tax, penalties and interest. Attempts to contact Respondent by phone or mail have failed. Respondent did not appear for this hearing and attempts to reach her were unsuccessful.

APPLICABLE LAW

Appeal No. 05-0473

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. Under Utah Code Sec. 59-12-106 (h) (i), the “commission shall, on a reasonable notice and after a hearing, revoke the license of any licensee violating any provisions of this chapter.”

DECISION AND ORDER

This account is delinquent and in violation of the provisions of the Sales Tax Act. Respondent has not responded to phone or mail contact and she failed to appear at the hearing scheduled for this matter. Based on 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.

Irene Rees

Appeal No. 05-0473

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

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