

05-1078
Revocation
Signed 09/08/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	
UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION
)	
Petitioner,)	
)	Appeal No. 05-1078
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: RESPONDENT

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on September 1, 2005 pursuant to the provisions of Utah Code Sec. 59-1-502.5. Petitioner requests the revocation of Respondent's sales tax license, Tax License No. #####, pursuant to Utah Code Sec. 59-12-106(1) on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act and Respondent has failed to comply with past repayment agreements.

As of the date of the hearing, Petitioner's records indicate that Respondent owes \$\$\$\$ in sales tax, penalties and interest, plus an additional amount in withholding tax. Although Respondent agrees that tax, penalty and interest is due on his account, he disputes the sales tax amounts that have been calculated on the Division's estimates. Respondent recently filed returns and paid the amounts due for fourth quarter 2004 and the first and second quarters of 2005 and expressed interest in submitting to the Division the

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documentation it needs to correct its estimates. Petitioner also expressed his intention to work with the Division to resolve outstanding balances on his accounts. Likewise, the Division is receptive to efforts on Respondent's part to clear the outstanding balances so the revoked sales tax license can be restored once Respondent is in compliance.

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. 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 admits that the Division has attempted to establish repayment arrangements that would resolve outstanding account balances and compliance issues, and admits that he has not followed through with the agreements. Therefore, revocation of the sales tax license is required. 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:

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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
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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