

05-1113
Revocation
Signed 09/28/2005

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION,)	
UTAH STATE TAX COMMISSION,)	ORDER OF REVOCATION
)	
Petitioner,)	
v.)	Appeal No. 05-1113
)	Account No. #####-1 & #####-2
)	
RESPONDENT,)	Tax Type: Sales Tax & Withholding
)	License Revocation
)	
Respondent.)	Presiding: Rees

Presiding:
Irene Rees, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
 PETITIONER REPRESENTATIVE 2 and PETITIONER REPRESENTATIVE
 3, Taxpayer Services Division

For Respondent: RESPONDENT REPRESENTATIVE, representing Valley Motor Sports

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing on September 22, 2005 pursuant to the provisions of Utah Code Sec. 59-1-502.5. Petitioner requests the revocation of Respondent's sales tax license #####-1 and withholding tax license #####-2 on grounds that Respondent has failed to comply with the withholding provisions of the Utah Tax Code.

The record of this account indicates that Respondent has a history of failure to remit sales tax collected for several periods dating back to the period beginning April 2004. As of the date of this hearing, the amount due on the sales tax account is \$\$\$\$\$. Respondent said that he would pay amounts due "given enough time," but offered no plan of action toward resolving the outstanding balances.

Petitioner also indicated that Respondent failed to file a withholding return for the first

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quarter of 2004, so an estimated amount has been assessed on that account. Respondent disputes that it owed any amount for that that period, and was advised to file a correct return.

APPLICABLE LAW

Under Utah Code section 59-10-406, an employer is required to pay over to the Tax Commission the amounts required to be deducted withheld from employees' wages. Section 59-10-405.5 of the Utah Code requires the Tax Commission, after hearing, to revoke the license of any licensee that violates the withholding provisions. Additionally, Utah Code provisions set out in Sections 59-12-106 require the Commission to revoke the sales tax license of any license holder who fails to comply with the sales tax code

DECISION AND ORDER

This account is delinquent and in violation of the withholding provisions of the Tax Code. Respondent has failed to make meaningful repayment arrangements. Based on the foregoing the Utah State Tax Commission hereby revokes sales tax license number #####-1 and withholding account number #####-2 for failure to comply with the provisions of the Tax Code.

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.

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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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