

05-1627
Revocation
Signed 01/13/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION)		
OF THE UTAH STATE TAX	)	ORDER OF REVOCATION	
COMMISSION,)		
	)	Appeal No.	05-1627
Petitioner,	)	Account No.	#####
)		
v.	)	Tax Type:	Sales Tax
	)		License Revocation
)		
RESPONDENT	)	Tax Year:	04/03 – 09/05
)		
Respondent.	)	Judge:	Robinson

Presiding:
R. Spencer Robinson, Administrative Law Judge

Appearances:
For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General
For Respondent: No one appeared

STATEMENT OF CASE

This matter came before the Commission for an Initial Hearing on January 10, 2006, pursuant to the provisions of Utah Code Ann. 59-1-502.5.

Petitioner estimated sales tax, as Respondent had not filed returns since April of 2003. Petitioner stated Respondent has not voluntarily complied with his obligations. All funds received have been obtained by legal action. Efforts over the past sixty days by (X), the Compliance Agent assigned to this case, to communicate with Respondent have been unsuccessful.

A call was made during the hearing in an attempt to reach Respondent. He did not answer. A message was left advising him of a telephone number he could call.

Petitioner recently collected the majority of the amount owed from a title company following the sale of some property. Petitioner received \$\$\$\$ and applied it to the balance of \$\$\$\$.

The remaining balance is \$\$\$\$

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Petitioner said it had made numerous attempts to bring Respondent into compliance. Respondent does not comply and does not communicate.

The Appeals Unit sent notice of the hearing to Respondent. He did not telephone prior to the hearing, as directed in the notice, and did not answer when a telephone call was placed to him.

APPLICABLE LAW

Utah Code Ann. §59-12-107 (1)(a) “Except as provided in Subsection (1)(e) or Sections 59-12-107.1 through 59-12-107.4 and subject to Subsection (1)(f), each seller shall pay or collect and remit the sales and use tax imposed by this chapter . . .”

Utah Code Ann. §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 been negligent and has not complied with the law. 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. It is so ordered.

This decision does not limit a party's right to a Formal Hearing. However, this Order will become final 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. The request for a Formal Hearing must be in writing and must include the names of the Petitioner and Respondent and the appeal number, as stated on this notice. The request shall be mailed to:

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Utah State Tax Commission
Appeals Unit
210 North 1950 West
Salt Lake City, Utah 84134

Failure to request a Formal Hearing will preclude any further administrative action or appeal rights in this matter.

DATED this _____ day of _____, 2006.

R. Spencer Robinson
Administrative Law Judge

BY ORDER OF THE UTAH STATE TAX COMMISSION:

The Commission has reviewed this order and the undersigned concur in this decision.

DATED this _____ day of _____, 2006.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Palmer DePaulis
Commissioner

Marc B. Johnson
Commissioner

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