

05-1628
Revocation
Signed 02/14/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	
Petitioner,)	Appeal No. 05-1628
)	
vs.)	Account No. #####
)	
PETITIONER,)	Tax Type: Sales Tax
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General

For Respondent: RESPONDENT REPRESENTATIVE, by telephone

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of the Utah Code Ann. §59-1-502.5 on January 31, 2006.

This matter is before the Utah State Tax Commission due to the request for revocation of sales tax license, filed by Petitioner on November 1, 2005. Petitioner requests revocation of sales tax license number ##### pursuant to Utah Code Ann. §59-12-106 on the grounds that Respondent has failed to comply with the laws of the Utah Sale and Use Tax Act.

Petitioner stated Respondent does not owe a large sum of money. The amount in the notice is \$\$\$\$\$. However, Respondent has not filed or paid as required. Respondent was

late filing and paying for 2004. As of the date of the request for revocation, Respondent had not filed returns for the first or second quarter of 2005.

As of the hearing date, Respondent had a zero balance for the second and third quarters of 2004, and the second quarter of 2005. However, Respondent had a balance due of \$\$\$\$ for the first quarter of 2005 and \$\$\$\$ for the third quarter of 2005. Credits for the third quarter of 2005 came from a partial payment and a garnishment.

Respondent did not offer any evidence contrary to the Petitioner's. Respondent acknowledged being non-compliant.

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:

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