

05-1681
Revocation
Signed 03/06/2006

BEFORE THE UTAH STATE TAX COMMISSION

| | | |
|----------------------------|---|----------------------------|
| TAXPAYER SERVICES DIVISION |) | |
| OF THE UTAH STATE TAX |) | ORDER OF REVOCATION |
| COMMISSION, |) | |
| |) | Appeal No. 05-1681 |
| Petitioner, |) | Account No. ##### |
| |) | |
| v. |) | Tax Type: Sales Tax |
| |) | License Revocation |
| |) | |
| RESPONDENT |) | Tax Year: 04/03 – 12/04 |
| |) | |
| Respondent. |) | Judge: Robinson |

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General
For Respondent: RESPONDENT REPRESENTATIVE, via telephone

STATEMENT OF CASE

This matter came before the Commission for an Initial Hearing on January 5, 2006, pursuant to the provisions of Utah Code Ann. §59-1-502.5.

Petitioner lists declared returns from April 2003 through December 2004. The tax due is \$\$\$\$\$. Penalties are \$\$\$\$\$. Interest is \$\$\$\$\$. Credits are \$\$\$\$\$. The balance due for the pertinent periods is \$\$\$\$\$.

Respondent has broken three payment agreements. He has a pattern of late filing. Though his volume of business is not high, and the amount owed is relatively small, his pattern of late filing and not paying creates a lot of work for Petitioner with no change in Respondent's behavior.

Respondent said he could not pay the balance on the date of the hearing. He said he could pay for the period of October through December of 2005 at the end of January. He said he could pay the balance in full by February 15, 2006.

Petitioner requested a decision not issue until February 22, 2006. Petitioner stated it would file a withdrawal if Respondent paid the balance by February 15, 2006. Petitioner has not filed a motion to withdraw.

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

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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

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