

06-0045  
Revocation  
Signed 02/13/2006

BEFORE THE UTAH STATE TAX COMMISSION

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TAXPAYER SERVICES DIVISION,	)	
UTAH STATE TAX COMMISSION,	)	<b>ORDER OF REVOCATION</b>
	)	
Petitioner,	)	
	)	Appeal No.    06-0045
v.	)	Account No.   #####
	)	
	)	Tax Type:      Revocation/Sales Tax
RESPONDENT,	)	
	)	Presiding:    Phan
Respondent.	)	

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**Presiding:**  
Jane Phan, Administrative Law Judge

**Appearances:**  
For Petitioner:    PETITIONER REPRESENTATIVE 1, Assistant Attorney General  
                    PETITIONER REPRESENTATIVE 2, Compliance Agent

For Respondent:

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Sec. 59-1-502.5, on February 2, 2006. Although duly notified of the date, time and location of the hearing, Respondent failed to appear.

This issue before the Utah State Tax Commission is the Request for Revocation of Sales Tax License, filed by Petitioner on January 19, 2006. Petitioner requests revocation of sales tax license number ##### pursuant to Utah Code Sec. 59-12-106 (2)(h)(i) on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

Currently Respondent owes \$\$\$\$ in sales tax, penalty and interest for periods up through the end of November 2005. An additional amount for December 2005 may be due. Interest continues to accrue on the unpaid balance. Petitioner indicates that Respondent has made only two payments during 2005, one of

which was for substantially less than the amount owed for that month. Additionally, Petitioner's representatives indicate that that the business is now closed.

Respondent did not attend the Initial Hearing in this matter, so the Commission has no explanation from Respondent concerning the delinquency.

APPLICABLE LAW

(i) The commission shall, on a reasonable notice and after a hearing, revoke the license of any licensee violating any provision of this chapter. (ii) A license may not be issued to a licensee described in Subsection (2)(h)(i) until the licensee has complied with the requirements of this chapter, including: (A) paying any (I) tax due under this chapter; (II) penalty as provided in Section 59-1-401; or (III) interest as provided in Section 59-1-402; and (B) posting a bond in accordance with Subsections (2)(e) and (f). (Utah Code Sec. 59-12-106(2)(h).)

Any person required to collect a tax under this chapter within this state without having secured a license to do so is guilty of a criminal violation as provided in Section 59-1-401. (Utah Code Sec. 59-12-106(2)(i).)

DECISION AND ORDER

This account is substantially delinquent and in violation of the provisions of the Sales Tax Act. Revocation of the sales tax license is required. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

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

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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 \_\_\_\_\_, 2006.

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Jane Phan  
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 \_\_\_\_\_, 2006.

Pam Hendrickson  
Commission Chair

R. Bruce Johnson  
Commissioner

Palmer DePaulis  
Commissioner

Marc B. Johnson  
Commissioner

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