

06-0533
Revocation
Signed 05/31/2006

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION)	
OF THE UTAH STATE TAX)	ORDER
COMMISSION,)	
)	Appeal No. 06-0533
Petitioner,)	
)	Account No. #####
v.)	
)	Tax Type: Sales Tax Revocation
RESPONDENT,)	
)	Judge: Robinson
Respondent.)	

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE, Assistant Attorney General

For Respondent: No one appeared

STATEMENT OF THE CASE

This matter came before the Utah State Tax Commission for an Initial Hearing pursuant to the provisions of Utah Code Ann. 59-1-502.5, on May 23, 2006.

Although duly notified of the date, time and location of the hearing, Respondent failed to appear. A telephone call to the number listed for Respondent reached a person who knew nothing of Respondent.

This matter is before the Utah State Tax Commission due to the Request for Revocation of Sales Tax License, filed by Petitioner on May 8, 2006. Petitioner requests revocation of sales tax license number ##### pursuant to Utah Code Ann. 59-12-106(1) on the grounds that Respondent has failed to comply with the laws of the Utah Sales Tax Act.

Petitioner said its efforts to work with the Respondent, and to collect the amounts due, were unsuccessful. Petitioner said it received no response to messages, letters, or liens issued. A garnishment was unsuccessful. Field visits to the place of business and to the home did not result in contact. Correspondence sent to both addresses has been returned by the U.S. Postal Service. Petitioner believes Respondent has left the State of Utah.

Petitioner proffered evidence showing the account first became delinquent in the second quarter of 2004, when a return was filed and less than full payment made. Beginning in the second quarter of 2004, Respondent stopped making payments. The second and fourth quarters of 2005, Respondent did not file returns. Petitioner estimated liability for those periods. Total liability, as of May 23, 2006, including taxes, penalties and interest, is \$\$\$\$\$.

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

APPLICABLE LAW

The Commission shall, on a reasonable notice and after a hearing, revoke the license of any person violating any provision of this chapter and no license may be issued to such person until the taxpayer has complied with the requirements of this chapter. Any person required by this chapter to collect sales or use tax 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 Ann. §59-12-106(1).)

DECISION AND ORDER

This account is substantially delinquent and has been for several tax periods in violation of the provisions of the Sales Tax Act. There are more than sufficient grounds to require revocation of the sales tax license. In addition, the Commission issues an Order of Default against Respondent for failing to appear at the Initial Hearing.

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Based upon 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 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.

R. Spencer Robinson
Administrative Law Judge

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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

RSR/ssw/06-0533.oor