

06-1129
Revocation
Signed 01/29/2007

BEFORE THE UTAH STATE TAX COMMISSION

TAXPAYER SERVICES DIVISION OF)	ORDER OF REVOCATION
THE UTAH STATE TAX COMMISSION,)	
)	Appeal No. 06-1129
Petitioner,)	
)	Account No. #####
vs.)	
)	Tax Type: Sales Tax License
RESPONDENT,)	Revocation
)	
Respondent.)	Judge: Robinson

Presiding:

R. Spencer Robinson, Administrative Law Judge

Appearances:

For Petitioner: PETITIONER REPRESENTATIVE 1, Assistant Attorney General
PETITIONER REPRESENTATIVE 2, Tax Compliance Agent
PETITIONER REPRESENTATIVE 3, Tax Compliance Supervisor
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 October 5, 2006.

This matter is before the Utah State Tax Commission due to the Petitioner's request for revocation of sales tax license, filed in the Appeals Unit on September 29, 2006. Petitioner requests revocation of sales tax license number #####, issued pursuant to the requirements set forth in Utah Code Ann. §59-12-106, on the grounds that Respondent has failed to comply with the laws of the Utah Sales and Use Tax Act. Respondent relies on §59-12-107 (3)(b)(i) and (ii), which require filing returns and submitting payment with returns, and §59-12-106 (2)(h)(i), which states, "The commission shall, on a reasonable notice and after a hearing, revoke the license of any licensee violating any provisions of this chapter."

Respondent filed returns for periods from January 2005 through June of 2006. However, Petitioner's evidence shows the last credit applied to Respondent's account was for the first quarter of 2005. As of October 5, 2006, Respondent owed \$\$\$\$ in sales tax, penalty, and interest.

RESPONDENT REPRESENTATIVE did not question Petitioner's evidence. He said he understands he owes the money and wants to pay what is owed as soon as he can. He said he closed the business on September 29, 2006. He said he had some investors interested in purchasing the business.

RESPONDENT REPRESENTATIVE explained that in February of 2004 his wife had hip replacement surgery. In February of 2005 she was diagnosed with cancer, which has now spread to her liver. He said medical expenses have created a severe economic problem. He said all of his money goes to medical expenses.

DECISION AND ORDER

This account is substantially delinquent and has been since 2005 in violation of the provisions of the sales tax act. There are sufficient grounds to require revocation of the sales tax license.

Based on the foregoing, the Utah State Tax Commission hereby revokes Sales Tax License ##### for failure to comply with the provisions of the Utah Sales and Use Tax Act.

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

DATED this _____ day of _____, 2007.

R. Spencer Robinson
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 _____, 2007.

Pam Hendrickson
Commission Chair

R. Bruce Johnson
Commissioner

Marc B. Johnson
Commissioner

D'Arcy Dixon Pignanelli
Commissioner