

**REDACTED DECISION -- 07-364 F -- BY R. MICHAEL REED, CHIEF ALJ -- SUBMITTED for DECISION on JUNE 14, 2007 -- ISSUED on JUNE 14, 2007**

## **SYNOPSIS**

**BUSINESS REGISTRATION TAX -- CERTIFICATE REVOKED (CANCELLED)** -- The repeated willful refusal or neglect to file state tax returns or to remit state taxes when due authorizes revocation (cancellation) of a registrant's business registration certificate, pursuant to the provisions of W.Va. Code § 11-12-5(b), as last amended. *See also* W. Va. Code § 11-10A-8(3) or (5), as last amended.

## **FINAL DECISION**

### **IN SHOW CAUSE PROCEEDING**

On May 24, 2007, the Director of the Compliance "Division" of the West Virginia State Tax Commissioner's Office ("the Commissioner") personally served upon the Registrant a "Notice of Intent to Revoke Business Registration Certificate," wherein the Commissioner gave notice that he intended to revoke (cancel) the Registrant's West Virginia business registration certificate, effective June 30, 2007, because of Registrant's repeated failures to, among other things, remit all of the reported consumers' sales and service tax collected from customers for more than a decade, unless all delinquent state tax due to the Commissioner was paid prior to June 30, 2007. That same Notice also informed the Registrant that a "show cause" hearing was scheduled before this tribunal for Thursday, June 14, 2007, at 09:30 a.m., E.D.T., at which hearing the Registrant would have the opportunity to show cause why her business registration certificate should not be revoked (cancelled) as proposed by the Commissioner.

At the scheduled show cause hearing the Commissioner showed that the Registrant owed at least \$ of consumer's sales and service tax, interest, and additions to

tax, based upon returns filed by the Registrant. The Commissioner further showed that state tax liens had been issued, and other statutorily authorized collection measures had been taken, unsatisfactorily, for most, if not all, of these state tax delinquencies. The Commissioner finally showed that the Registrant had failed to comply, successively, with two (2) installment payment plans over the last ten (10)-plus-year period.

Because the evidence shows that the Registrant has repeatedly and willfully refused or neglected to remit all of the consumers' sales and service tax collected as reported in filed returns, as well as the associated interest and additions to tax, for more than the last decade, and because the Registrant has failed to appear before this tribunal and to show cause why her business registration certificate should not be revoked (cancelled) as proposed by the Commissioner in his May 24, 2007 "Notice of Intent to Revoke" that certificate, this tribunal does hereby **APPROVE** the Commissioner's **REVOCATION (CANCELLATION)** of the **REGISTRANT'S BUSINESS REGISTRATION CERTIFICATE, EFFECTIVE JUNE 30, 2007**. *See* W.Va. Code § 11-12-5(b)(1)(D), as last amended; W. Va. Code § 11-10A-8(3) or (5), as last amended.