

**REDACTED DECISION -- 08-052 F -- BY GEORGE V. PIPER, ALJ --
SUBMITTED for DECISION on MAY 7, 2008 -- ISSUED on MAY 8, 2008**

SYNOPSIS

**BUSINESS REGISTRATION TAX -- CERTIFICATE REVOKED
(CANCELLED)** -- The repeated willful refusal 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 April 11, 2007, the Director of the Compliance "Division" of the West Virginia State Tax Commissioner's Office ("the Commissioner"), by his agent, personally served upon the Registrant's President, 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 May 27, 2008, because of Registrant's repeated failure to file certain state tax returns and to pay or pay over certain state taxes, unless all delinquent state taxes due the Commissioner were paid prior to May 7, 2008. That same Notice also informed the Registrant that a "show cause" hearing was scheduled before this tribunal for Wednesday, May 7, 2008 at 10:00 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 in excess of \$_____ of delinquent consumer's sales and service tax, interest, and additions to tax, and withholding tax, interest, and additions to tax, during the period 1997 through 2006, as evidenced by tax liens totaling that amount filed against Registrant in a county in West Virginia. The Commissioner further showed that the Registrant had failed to remit and or pay over an additional \$_____ of consumers' sales and service tax, interest, and additions to tax and withholding tax, interest and additions to tax during the past two (2) years.

In response Registrant testified that she knew that she owed all of the delinquent taxes and that it was wrong for her to have kept the taxes during those years; however, she needed the money, but was hopeful in the future to pay what was owed if the business was allowed to stay open and the Respondent agreed to an installment payment plan.

Because the evidence shows that the Registrant did repeatedly and willfully convert, for its own use, the consumers' sales and service tax and withholding tax that the Registrant collected or withheld on behalf of the State of West Virginia, this tribunal does hereby **APPROVE** the Commissioner's **REVOCATION (CANCELLATION)** of the **REGISTRANT'S BUSINESS REGISTRATION CERTIFICATE, EFFECTIVE May 21, 2008**. 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.