

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15341
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

This decision relates to the proposed revocation of the motor fuels distributor’s license issued to [Redacted] ([Redacted]). On November 22, 2000, the Idaho State Tax Commission’s (Commission) staff sent the taxpayer a Notice of Intent to revoke its license No. [Redacted].

On January 23, 2001, the taxpayer filed a timely protest and petition for redetermination. The Commission conducted an informal hearing at its office in Boise on April 5, 2001. Upon a full review of the file and being fully advised of its contents, the Commission issues this decision ordering that [Redacted] Idaho Fuel Distributor’s License No. [Redacted] not be revoked.

Idaho Code § 63-2427A requires licensed motor fuel distributors to pay all taxes and fees due with a return required in this chapter. Because [Redacted] did not pay all the taxes, penalty and interest due on its September 2000 Idaho Distributor’s Fuel Tax Report, the Commission’s staff mailed a Notice of Intent to revoke [Redacted] license referred to above.

[Redacted] has paid all of its unpaid fuels taxes due to the Commission and has provided adequate collateral to be used as security in lieu of a surety bond.

WHEREFORE, IT IS HEREBY ORDERED that [Redacted] Idaho Fuel Distributor’s License No. [Redacted] remain in good standing pending any new Notice of Intent to revoke.

An explanation of [Redacted] right to appeal this decision is enclosed with the decision.

DATED this _____ day of _____, 2001.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ___ day of _____, 2001, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

ADMINISTRATIVE ASSISTANT 1