

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
L LAZY 3 BULLS TRUCKING) Docket No. **2015-36**
FROM A DECISION BY THE)
DEPARTMENT OF REVENUE)
(Denial of Refund Request, 2011 Dodge PU)
VIN 1B7MF33601J240064))

DEFAULT ORDER

THIS MATTER came before the Board upon its Notice of Intent to Enter Default Order, dated September 1, 2015; and the Petitioner having failed to contest the motion by filing a written response as provided by Rules, Wyo. State Bd. of Equalization, ch. 2 § 12; and the Board having reviewed the file herein, and being otherwise advised in the premises, finds and concludes as follows:

1. The Board issued its Scheduling Conference Order in this matter on June 25, 2015. The order set a deadline for the parties to file Preliminary Statements.
2. The Petitioner and the Department of Revenue filed Preliminary Statements, pursuant to the Board's Scheduling Conference Order;
3. The Scheduling Conference Order set a date of August 26, 2015, for the parties to appear before the hearing officer for a scheduling conference;
4. Due to a scheduling conflict, the Board issued an Order Vacating and Resetting Scheduling Conference on August 20, 2015, after contacting the Petitioner and counsel for the Department of Revenue, who filed no objection;
5. The Order Vacating and Resetting Scheduling Conference set a date of August 27, 2015, for the parties to appear before the hearing officer for a scheduling conference;
6. On August 27, 2015, at 3:00 p.m., the date and time set for the scheduling conference, the Board's appointed hearing officer, Gayle R. Stewart,

Executive Secretary-Attorney, and Karl Anderson and Lisa Jerde Spillman, counsel for the Department of Revenue, appeared for the conference;

7. Petitioner failed to appear for the August 27, 2015, scheduling conference set in the Board's Order Vacating and Resetting Scheduling Conference. Mr. Stewart attempted to contact Petitioner at the telephone number provided at 3:05 p.m. There was no answer from Petitioner;
8. As of the date of this Notice, Petitioner has failed to appear for the scheduling conference, and has taken no further action in this matter;
9. Petitioner has failed to comply with a valid order of the Board and it is therefore subject to sanctions pursuant to Rules, Wyoming State Board of Equalization, Chapter 1 § 10 and Chapter 2 § 21;
10. The Petitioner has not met its burden of going forward pursuant to the Rules, Wyoming State Board of Equalization, Chapter 2 § 20.


For the above reasons, this Board:

THEREFORE CONCLUDES that the Petitioner is in default for its failure to comply with this Board's orders, or for its failure to respond to the State Board's Notice of Intent to Enter Default Order, and

IT IS FURTHER ORDERED that as a sanction for Petitioner's default outlined above, this matter is hereby **dismissed**.

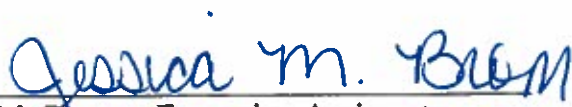
Dated this 17th day of September, 2015.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 17th day of September, 2015, I served the foregoing **DEFAULT ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

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cc: State Board of Equalization
Kim E. Lovett, Excise Tax Division, Department of Revenue
ABA State and Local Tax Reporter