

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
KEY MOTEL, RR THE KEY LLC) Docket No. 2018-32
FROM A DECISION BY THE)
DEPARTMENT OF REVENUE (Sales Tax)
License Revocation))

HEARING ORDER

THIS MATTER came before the State Board of Equalization (State Board) on its own motion, and the State Board having reviewed Vendor’s Notice of Appeal, and the file herein and being otherwise fully advised in the premises;

IT IS ORDERED a hearing before the State Board shall commence at **1:30 p.m., August 27, 2018**, in Room E432, Herschler Building, Cheyenne, Wyoming; and

IT IS FURTHER ORDERED:

A. The record of this hearing shall be made by digital recording; however, any party at its option, may make arrangements for appearance and payment of a court reporter.

B. Pursuant to Rules, Wyo. State Bd. of Equalization, ch. 2 § 9, and Wyo. Stat. Ann. § 16-3-112(b), Gayle R. Stewart is hereby appointed and shall act as hearing officer in this matter.

C. At or prior to the hearing the parties shall file with the State Board an original and 4 copies of all proposed exhibits, with each page of each exhibit consecutively numbered, preferably by Bates stamp. Each exhibit shall be tabbed and the tab shall be marked with the exhibit number for ready State Board reference. Any party appearing by telephone shall file the original, and 4 copies, of all exhibits with the State Board prior to the hearing.

D. Any party desiring to appear by telephone may do so by notifying the State Board in writing not later than two business days before the scheduled hearing date. Any party appearing by telephone shall place a call to **307-777-7325**, at which time the Hearing shall commence.

E. Pursuant to Rules, Wyo. State Bd. of Equalization, ch. 2 § 31, “resolution of any pending case may be made by agreed settlement. Upon filing of a stipulated motion to dismiss with prejudice **signed by all parties** to the case, the State Board shall dismiss the case with prejudice.”

F. The Vendor shall have the burden of establishing by a preponderance of the evidence that the revocation of the vendor’s license is incorrect.

G. The State Board’s procedural rules may be accessed on the Internet at the following address: <http://taxappeals.state.wy.us>.

The applicable rules for a contested case proceeding are found in Chapter 2 “Rules of Practice and Procedure for Cases Before the Wyoming State Board of Equalization.” A hard copy of Chapter 2 may be received upon request **and** prepayment of the copying costs of \$5.90 (Chapter 2 only).

This order of the State Board is interlocutory, and not dispositive of the appeal; it is not subject to judicial review pursuant to Wyo. Stat. § 16-3-114 (2017), and Rule 12, Wyoming Rules of Appellate Procedure.

Dated this 20th day of July, 2018.

STATE BOARD OF EQUALIZATION


Martin L. Hardsocg, Chairman

ATTEST:


Nadia Broome, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 23rd day of July, 2018, I served the foregoing **HEARING ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Michael Houck
Re: Key Motel, RR The Key LLC
P.O. Box 1559
Rawlins, WY 82301-1559

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