

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF            )  
SONA ISKANDARYAN AND GAMMON        )     Docket No. 2019-41  
ENTERPRISES, INC. FROM A DECISION    )  
BY THE DEPARTMENT OF REVENUE        )  
(Sales Tax License Revocation)        )

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**FINDINGS OF FACT, CONCLUSIONS OF LAW, DECISION, AND ORDER**

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**APPEARANCES**

Gammon Enterprises, Inc. (Gammon) filed a Notice of Appeal but did not otherwise appear.

Karl D. Anderson, Senior Assistant Attorney General, Wyoming Attorney General’s Office, appeared on behalf of the Wyoming Department of Revenue (Department).

**DIGEST**

[¶ 1] Gammon appeals<sup>1</sup> the Department revocation of Gammon’s sales tax license. The Department revoked Gammon’s license after Gammon failed to submit its 2019 sales tax return as required by statute. The State Board held a contested case hearing, but Gammon did not appear or offer evidence in support of its appeal. The State Board **affirms** the Department’s revocation decision.

**ISSUE**

[¶ 2] Whether the Department’s revocation of Gammon’s sales/use tax license was consistent with law.

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<sup>1</sup> Gammon timely appealed the Department’s decision, dated November 21, 2019, to revoke Gammon’s sales tax license. (DOR Ex. 500; Notice of Appeal). This Board has jurisdiction to hear Gammon’s timely appeal. *See* Rules, Wyo. State Bd. of Equalization, ch. 2 § 5(e) (2006).

## FINDINGS OF FACT

[¶ 3] Gammon, as it declares in its Sales/Use Tax License Application, has operated out of Winter Haven, Florida, as a purveyor of “natural juices” since 2008. (DOR Ex. 506). It represented that it would also operate from a physical business location in Wyoming, but the Department could not locate such an operation. *Id.*; (Hr’g Audio).

[¶ 4] The Department mailed its “First Notice of Intent to Revoke License” to Gammon on September 13, 2019, citing Gammon’s failure to submit its annual excise tax return pursuant to Wyoming Statutes section 39-15-107 (2019). (DOR Ex. 502). The notice indicated that Gammon was required to rectify its omission within 15 days.

[¶ 5] After Gammon still did not submit the tax return required by statute, the Department issued a “Final Notice of Intent to Revoke License” on October 2, 2019, informing Gammon that it had 45 days to contact the Department and rectify its failure to submit a return. (DOR Ex. 501).

[¶ 6] Gammon still did not submit the required excise tax return to the Department; consequently, the Department issued a “Revocation of License” on November 21, 2019, directing Gammon to cease acting as a vendor within Wyoming. (DOR Ex. 500).

[¶ 7] Although Gammon appealed on December 6, 2019, explaining that its omission arose due to “the hacking of my automatic payment card[,]” it did not further participate in prehearing matters, nor did it attend the contested case hearing this Board conducted on January 23, 2020. (Notice of Appeal).

## CONCLUSIONS OF LAW

[¶ 8] Vendors operating in Wyoming must report and remit to the Department taxes collected from sales in Wyoming. Wyo. Stat. Ann. § 39-15-107(a) (2019).

[¶ 9] Wyoming statutes articulate a taxpayer’s responsibilities which must be undertaken to maintain a sales/use tax license in good standing, and the process the Department must follow prior to suspending or revoking a license.

[¶ 10] “Any vendor whose license is revoked under this subsection may appeal to the state board of equalization as provided by subsection (g) of this section.” Wyo. Stat. Ann. § 39-15-106(a) (2019). *See also* Wyo. Stat. Ann. § 39-15-108(c)(viii) (2019) (similar language). That revocation procedure requires that the Department may:

after providing two (2) written notices of intent to revoke identifying the reasons therefore, revoke the license of any vendor violating any provision of this article. The notices shall be provided at least one (1) week apart and

the final notice shall be provided at least thirty (20) days prior to any revocation. The revocation of the department shall inform the vendor of all steps necessary to conform with the revocation and shall include the consequences of failure to cease business activities and the opportunity to appeal as provided in this subsection. The vendor may appeal a revocation under this subsection to the state board of equalization and not more than thirty (30) days following the revocation of the license. Appeals before the state board shall be conducted as contested case proceedings under the Wyoming Administrative Procedure Act. If a license is revoked under this subsection, no license shall thereafter be issued to that person until the applicant has . . . .

*Id.*

[¶ 11] The Department notified Gammon of its failure to comply with Wyoming statutory law as required by Wyoming statute. *Supra* ¶¶ 4-5, 10.

[¶ 12] Gammon did not appear or participate by telephone in the contested case hearing to adjudicate its appeal, or otherwise present evidence in support of its appeal challenging the Department's license revocation. The Department presented evidence demonstrating compliance with the statutory revocation process. *Supra* ¶ 4-5, 10-11.

### ORDER

**IT IS HEREBY ORDERED** that the decision of the Department of Revenue, revoking the sales/use tax license issued to Gammon Enterprises, LLC, is **AFFIRMED**.


DATED this 28 day of January, 2020

**Pursuant to Wyoming Statutes section 16-3-114 and Rule 12, Wyoming Rules of Appellate Procedure, any person aggrieved or adversely affected in fact by this decision may seek judicial review in the appropriate district court by filing a petition for review within 30 days of the date of this decision.**

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**STATE BOARD OF EQUALIZATION**

  
\_\_\_\_\_  
David L. Delicath, Chairman

  
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E. Jayne Mockler, Vice-Chairman

  
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Martin L. Hardsocg, Board Member

ATTEST:

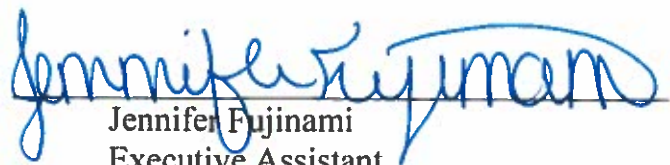
  
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Jennifer Fujinami, Executive Assistant

**CERTIFICATE OF SERVICE**

I hereby certify that on the 28 day of January, 2020, I served the foregoing **FINDINGS OF FACT, CONCLUSIONS OF LAW, DECISION, AND ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Bob Pena  
Gammon Enterprises  
102 Oakridge Lane SE  
Winter Haven, FL 33884

Karl D. Anderson  
Senior Assistant Attorney General  
Wyoming Attorney General's Office  
Kendrick Building  
2320 Capitol Avenue  
Cheyenne, WY 82002

  
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Jennifer Fujinami  
Executive Assistant  
State Board of Equalization  
P.O. Box 448  
Cheyenne, WY 82003  
Phone: (307) 777-6989  
Fax: (307) 777-6363

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