

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
STINKER STORES CO, INC)
FROM A DECISION BY THE DEPARTMENT) Docket No. 2020-04
OF REVENUE (Sales & Use Tax))

HEARING ORDER

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

IT IS ORDERED a hearing before the State Board shall commence at 8:30 a.m., May 19, 2020, Hathaway Building Room 100, 2300 Capital Ave., 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. The State Board notes the parties have filed Preliminary Statements and a Scheduling Conference was held March 20, 2020;

C. All discovery shall be completed on or before **May 5, 2020**;

D. The parties shall exchange complete copies of proposed exhibits marked as appropriate 100 through 199 by Petitioner, and 500 through 599 by the Department, and identify the names and address with a brief description of expected testimony of each possible witness including any expert witness, and shall designate all confidential exhibits and potential confidential testimony not later than **May 5, 2020**;

E. **It shall be the responsibility of the party filing any and all confidential exhibits and testimony, throughout the duration of this case, to notify the State Board of the confidential status of the documents at the time of filing.**

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

G. The State Board, through David L. Delicath, State Board Chairman, shall hold a prehearing conference at **9:00 a.m., May 12, 2020**, in Room 124, State Board Room, Hathaway Building, Cheyenne, Wyoming. Any party appearing by telephone shall give 48 hours written notice and then may place a call to **307-777-7325**, at which time the Hearing Officer will be available and the prehearing conference shall commence.

H. **Prior to the scheduled prehearing conferences, the parties shall confer regarding stipulations to uncontroverted facts and the use of joint exhibits to avoid unnecessary duplication.**

I. At the prehearing conference, each party, having fully exchanged all proposed exhibits, shall have thoroughly reviewed all proposed exhibits of the other parties and be prepared to acknowledge the specific exhibits to which they intend to object and the specific exhibits to which they will stipulate to admission. At the prehearing conference, each party shall file with the State Board (original and four copies) the following described documents. *The parties shall segregate the requested information in to separate documents.*

1. An updated summary of the contentions of the party *entitled “(Petitioners, Joined Parties’ or Department’s) Updated Summary of Contentions;*
2. A *stipulated (by all parties)* updated summary of the uncontroverted and stipulated facts *entitled “Stipulated Updated Summary of Uncontroverted Facts.”*
3. A summary of remaining issues of fact and law for determination by the State Board, *with an index of exhibits referenced by number and brief description denoting the specific issue or fact the exhibit is anticipated to be offered to prove, entitled “(Petitioner’s, Joined Parties or Department’s) Issues of Fact and Law and Exhibit Index.” The exhibit index shall be in table format with separate columns titled “stipulated” “offered” “objection” and “admitted.”*
4. A list of proposed witnesses with a brief summary of proposed testimony *entitled “(Petitioner’s, Joined Parties’ or Department’s) Witness List and Summary of Proposed Testimony” specifically denoting the related issue(s) each witness’ testimony will address.*

5. All proposed exhibits, **designated with exhibit stickers** and numbered as provided in Paragraph C, secured in a **three ring binder**, 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. Each exhibit notebook shall be labeled with the appeal caption name and docket number, and identification of party exhibits (e.g. Petitioner's Exhibits, Intervenor's Exhibits, Department's Exhibits or Joint Exhibits). The original copy shall be denoted on the label.

J. 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."

K. 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 being interlocutory, and not dispositive of the appeal, it is not subject to judicial review pursuant to Wyo. Stat. § 16-3-114 (1977 as amended), and Rule 12, Wyoming Rules of Appellate Procedure.

Dated this 20 day of March, 2020.

STATE BOARD OF EQUALIZATION



David Delicath, Chairman

ATTEST:



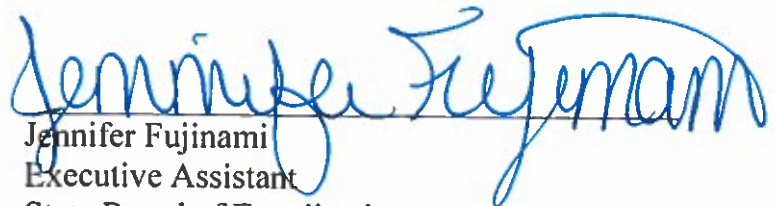
Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 20 day of March, 2020, 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:

Charley Jones
3184 Elder St
Boise, ID 83705

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



Jennifer Fujinami
Executive Assistant
State Board of Equalization
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Cheyenne, WY 82003
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Fax: (307) 777-6363

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