

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
TWO CLICKS LLC. FROM A DECISION) Docket No. 2020-29
BY THE DEPARTMENT OF REVENUE)
(Sales and Use Tax Determination))

ORDER OF DISMISSAL WITH PREJUDICE

THIS MATTER came before the State Board of Equalization on its own motion. The State Board, having reviewed the file herein and being otherwise advised in the premises, finds as follows:

1. The Sales and Use Tax Division, Department of Revenue, by letter dated April 1, 2020, notified Two Clicks LLC that Wyoming use tax was due;
2. Pursuant to the provisions of Chapter 2, section 5(e), Rules, Wyoming State Board of Equalization, appeals and objections to final administrative decisions of the Department must be filed with the State Board within 30 days of the final administrative action;
3. The letter issued by the Department is a final administrative action. Therefore, Two Clicks had until May 1, 2020 to file an appeal with the State Board;
4. Two Clicks's Notice of Appeal was filed and docketed effective May 14, 2020, the date evidenced by the file stamp applied upon personal delivery of the notice;
5. Thus, two Clicks's appeal was untimely and the State Board lacks jurisdiction to proceed;
6. Accordingly, on May 26, 2020, the State Board issued a Notice of Intent to Dismiss with Prejudice, providing that it would dismiss the appeal with prejudice unless one or both parties objected by June 10, 2020;
7. On May 27, 2020, the Department responded to the Notice of Intent by informing the State Board that Two Clicks, "on April 30, 2020, filed an original tax return with the Department for 2019." That filing, according to the Department, renders Two Clicks's appeal moot;

8. Two Clicks has not replied to the State Board's Notice of Intent or to the Department's response thereto.

IT IS, THEREFORE, ORDERED that this matter is dismissed with prejudice as untimely.

Dated this 12 day of June 2020.

STATE BOARD OF EQUALIZATION



David L. Delicath, Chairman

ATTEST:



Jennifer Fujinami, Executive Assistant

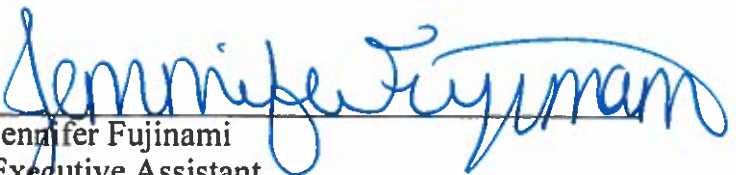
CERTIFICATE OF SERVICE

I hereby certify that on the 12 day of June 2020, I served the foregoing **ORDER OF DISMISSAL WITH PREJUDICE** by placing a true and correct copy in the United States Mail, postage prepaid, and properly addressed to the following:

Two Clicks LLC
P.O. Box 12200
Jackson, WY 83002

Douglas Andreae
1108 Marcussen Dr
Menlo Park, CA 94025

Karl D. Anderson
Senior Assistant Attorney General
Kendrick Building
2320 Capitol Ave.
Cheyenne, WY 82002


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

cc: Terri Lucero, Department of Revenue
ABA State and Local Tax Reporter