

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
GOOD MINING CO, LLC)
FROM A DECISION BY THE)
DEPARTMENT OF REVENUE)
(Mineral Tax Division))

Docket No. **2020-31**

ORDER OF DISMISSAL WITH PREJUDICE

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

1. Pursuant to 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 date of the final administrative decision at issue or of the date of mailing of the final administrative decision as evidenced by a postmark, whichever is later”;
2. The Mineral Tax Division, Department of Revenue, by letter dated May 11, 2020, notified Good Mining Co, LLC. that Wyoming severance tax was due;
3. The letter issued by the Department of Revenue is a final administrative action;
4. Neither party has submitted a postmark or other evidence of the date the Department mailed its May 11 letter. Neither party has alleged the letter was mailed on a date other than May 11, 2020;
5. Therefore, Good Mining had until June 10, 2020 to file an appeal with the State Board;
6. Good Mining’s Notice of Appeal was filed effective June 11, 2020, the date evidenced by the file stamp by personal delivery;
7. The appeal was not timely filed, therefore, the State Board lacks jurisdiction to proceed.

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

Dated this 7 day of July 2020.

STATE BOARD OF EQUALIZATION



David L. Delicath, Chairman

ATTEST:




Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 7 day of July 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:

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cc: Craig Grenvik, Department of Revenue
ABA State and Local Tax Reporter