

**BEFORE THE STATE BOARD OF EQUALIZATION**

**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**A HEAD OF OUR TIME** ) Docket No. **2021-45**  
FROM A DECISION BY THE DEPARTMENT )  
OF REVENUE (Sales & Use Tax) )

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**ORDER OF DISMISSAL WITH PREJUDICE**

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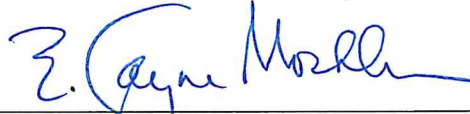
**THIS MATTER** came before the State Board of Equalization (State Board) on its own motion. The State Board, having reviewed the file herein and being otherwise advised in the premises, finds as follows:

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 Excise Tax Division, Department of Revenue (Department), by letter dated February 10, 2021, notified A Head of Our Time (Petitioner) that its sales/use tax license had been revoked;
3. The letter issued by the Department is a final administrative action. Therefore, Petitioner had until March 12, 2021 to file an appeal with the State Board;
4. Petitioner’s Notice of Appeal was filed and docketed effective March 27, 2021, the date evidenced by the file stamp by personal delivery;
5. Thus, the appeal was not timely filed, therefore, the State Board lacks jurisdiction to proceed;
6. Accordingly, on March 29, 2021, 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 within 15 days after service of the notice;
7. Neither party has replied to the State Board’s Notice of Intent.

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

Dated this 19 day of April 2021.

**STATE BOARD OF EQUALIZATION**



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E. Jayne Mockler, Chairman

**ATTEST:**



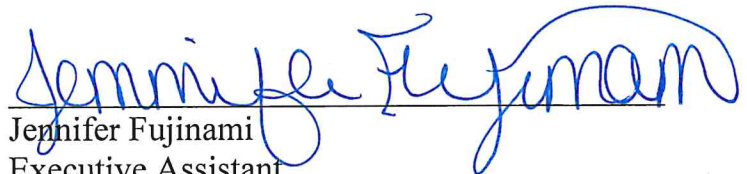
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Jennifer Fujinami, Executive Assistant

**CERTIFICATE OF SERVICE**

I hereby certify that on the 19 day of April 2021, 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:

Leslie L. Jones  
A Head of Our Time  
341 Brownfield Rd.  
Douglas, WY 82633-2569

Karl D. Anderson  
Senior Assistant Attorney General  
Kendrick Building  
2320 Capitol Ave.  
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: Terri Lucero, Department of Revenue