

BEFORE THE STATE BOARD OF EQUALIZATION
FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
KZANI COMMERCE LLC) Docket No. **2023-09**
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE (Sales & Use Tax))

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 and orders 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 December 31, 2022, notified Kzani Commerce LLC (Petitioner) that Wyoming excise tax was due;
3. The letter issued by the Department is a final administrative action. Therefore, Petitioner had until January 30, 2023 to file an appeal with the State Board;
4. Petitioner’s Notice of Appeal was filed on February 24, 2023, 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 1, 2023, 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.

Pursuant to Wyoming Statutes section 16-3-114 (2109) 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 after the date of this decision.

Dated this 23 day of March 2023.

STATE BOARD OF EQUALIZATION


Martin L. Hardsog, Chairman

ATTEST:


Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I certify that on the 23 day of March 2023, 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: Bret Fanning, Department of Revenue