

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
JON MARTIN) Docket No. **2023-31**
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, concludes, and orders as follows:

1. The Excise Division, Department of Revenue (Department), by letter dated June 28, 2023, notified Jon Martin that his Sales 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 of Revenue is a final administrative action. Therefore, Mr. Martin had until July 28, 2023 to file an appeal with the State Board;
4. Mr. Martin’s Notice of Appeal was filed and docketed effective August 9, 2023, the date evidenced by the file stamp by personal delivery;
5. On August 11, 2023, and in accordance with Chapter 2, section 12(b) of its rules, the State Board issued a Notice of Intent to Dismiss. That Notice informed the parties that the State Board would issue a default order dismissing the appeal unless Mr. Martin filed a written objection requesting the default order not be entered and stating the grounds therefor within 15 days after service of the notice.
6. Mr. Martin did not respond within 15 days after service of the notice.

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

Pursuant to Wyoming Statutes section 16-3-114 (2023) 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 29th day of August 2023.

STATE BOARD OF EQUALIZATION



David L. Delicath, Vice Chairman

ATTEST:



E. Jayne Mockler, Board Member

CERTIFICATE OF SERVICE

I hereby certify that on the 29th day of August 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:

Jon Martin
4340 US Hwy 20
Lusk, WY 82225

Karl D. Anderson
Supervising Attorney General
Kendrick Building
109 Capitol Ave.
Cheyenne, WY 82002



E. Jayne Mockler
Board Member
State Board of Equalization
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