

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
CF ALTITUDE) Docket No. **2023-34**
FROM A DECISION BY THE DEPARTMENT)
OF TRANSPORTATION (Fuel Tax license))

ORDER OF DISMISSAL WITH PREJUDICE

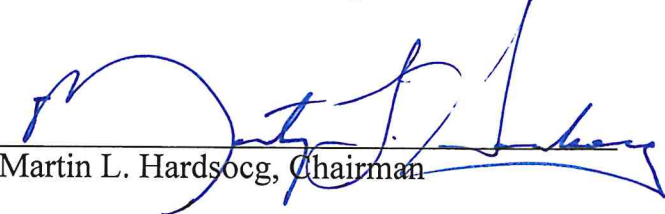
THIS MATTER came before the State Board of Equalization (State Board) on its own motion. The State Board, having reviewed the file herein and being otherwise advised in the premises, finds as follows:

1. The Fuel Tax Administration, Wyoming Department of Transportation (Department), by letter dated August 23, 2023, notified CF Altitude, LLC (Petitioner) that Petitioner’s fuel tax license was revoked;
2. The Department further notified Petitioner that it could appeal the revocation to the State Board pursuant to Wyoming Statutes sections 39-17-109(b)(i), 39-17-209(b)(i), and 39-17-309(b)(i);
3. Those statutory paragraphs all provide that “[a]ny person aggrieved by any final administrative decision of the department concerning the assessment of fuel taxes may appeal to the state board of equalization”;
4. Petitioner filed a Notice of Appeal with the State Board on August 30, 2023;
5. The Department’s revocation of Petitioner’s license is not a decision “concerning the *assessment* of fuel taxes.” Rather, it is a decision concerning licensure;
6. Petitioner’s avenue for appeal appears in Chapter 3, Section 2 of the Department’s rules. Petitioner may avail itself of that avenue by filing an appeal with the Department, in accordance with that rule;
7. Accordingly, on September 11, 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;
8. Neither party timely objected.

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

Dated this 29 day of September 2023.

STATE BOARD OF EQUALIZATION


Martin L. Hardsocg, Chairman

ATTEST:


Jennifer Fujinami, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 29 day of September 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:

Monte C. McGilvray
Chief Financial Officer
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