

BEFORE THE OKLAHOMA BOARD OF CHIROPRACTIC EXAMINERS

In the Matter of:)
) Complaint No. 051D-2016
Licensee: Paul Boyd, D.C.)
License No.: 2465)

**FINDINGS OF FACT, CONCLUSIONS OF LAW AND FINAL ORDER
REGARDING NON-COMPLIANCE WITH OKLAHOMA TAX COMMISSION**

This matter came on for hearing before the Oklahoma Board of Chiropractic Examiners (the "Board") on **September 15, 2016**, on the Notice to Show Cause issued in the above case. The State appeared by and through Assistant Attorney General Martha R. Kulmacz. The Board advisor was Assistant Attorney General Grant Moak. The Respondent was duly served with the Notice to Show Cause and ~~appeared/appeared not~~. The Board members participating were: **Dr. Christopher Waddell, Dr. Jennifer Walker, Dr. Heather Van Wyhe, Dr. Heath Travis, Dr. Matt Aguliar, Dr. Troy Sturgill, Mr. Chase Snodgrass**. After hearing testimony, reviewing exhibits, and hearing argument or statements of the parties, the Board makes the following findings, conclusions and orders:

FINDINGS OF FACT
which the Board finds have been established by clear and convincing evidence:

1. Respondent is licensed by the Oklahoma Funeral Board, with the professional license number identified in the caption above, and was so licensed on July 1, 2016, the date by which application for license renewal was due to be submitted to the Board.

2. On the 15th day of September, 2016, the Oklahoma Tax Commission ("OTC") submitted notice to the Board of all individuals who according to OTC records had not complied with their income tax responsibilities despite OTC attempts to assist them. The notice was provided to the Board pursuant to the requirements of 68 O.S. Section 238.1. The OTC notice reflected that the OTC would notify the Board when any of the listed individuals came into