

JURISDICTION: OKLAHOMA TAX COMMISSION - DECISION
CITE: 1999-11-09-005 / NOT PRECEDENTIAL
ID: P9900112
DATE: 11-09-99
DISPOSITION: DISMISSED
TAX TYPE: SALES / WITHHOLDING / TOURISM
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Protestant did not appear at the Prehearing Conference scheduled in this cause for July 12, 1999. Thereafter, notice was served on the parties that the record in this cause would be closed and the case submitted for decision upon the filing of a verified response to protest by the Division. Protestant did not respond to this notice.

Upon review of the file and records, the undersigned finds:

1. That by letter dated June 15, 1998, the Commission caused to be issued a proposed assessment of taxes in the aggregate amount of \$27,239.00, inclusive of sales tax in the amount of \$25,368.00, withholding tax in the amount of \$1,756.00, and tourism tax in the amount of \$115.00.
2. That by letter dated October 22, 1998, Protestant's representative corresponded with the Tax Commission, outlining the reasons the company had not paid the sales taxes.
3. That a timely protest to the proposed assessment was not filed by Protestant.

CONCLUSIONS OF LAW

WHEREFORE, premises considered, the undersigned concludes as a matter of law that the Tax Commission is vested with jurisdiction over the parties and the subject matter of this proceeding, 68 O.S. 1991, § 207 and Rule 710:1-5-46 of the *Oklahoma Administrative Code*; that where a protest is not filed within the periods prescribed by 68 O.S. 1991, § 221(c) or (f), the proposed assessment is deemed final and absolute under 68 O.S. 1991, § 221(e) and the Tax Commission is without jurisdiction to consider the merits of the protest, *Matter of Phillips Petroleum Co.*, 652 P.2d 283 (Okla. 1982).

DISPOSITION

THEREFORE, based on the above and foregoing findings and conclusions, it WAS DETERMINED that the protest be dismissed. It WAS further DETERMINED that the amounts of the proposed assessments, inclusive of any additional accrued and accruing interest, be fixed as the deficiency due and owing.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was **NOT** deemed precedential by the Commission. This means that the legal conclusions are not generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding

upon the Commission. Thus, similar issues may be determined on a case-by-case basis.