JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2000-11-16-025 / NOT PRECEDENTIAL**
ID: **SJ00006A**
DATE: **11-16-00**
DISPOSITION: **DENIED**
TAX TYPE: **SALES TAX PERMIT**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. Pursuant to a Business Registration dated March 1, 2000, under the signature of MS. ANONYMOUS, THE MORTUARY, INC. applied for a sales tax permit to operate a "full service funeral home" at 8888 East MYSTREET, ANYTOWN, Oklahoma.

2. In accordance with 68 O.S. § 212, a *Notice of Intent to Deny Issuance of Tax Permit or License* was mailed to THE MORTUARY, INC. The basis of the intended action was 68 O.S. § 1364(F) and Attorney General Opinion 87-53. A show cause hearing was scheduled for and held on September 20, 2000.

3. The Oklahoma Tax Commission may deny a license or permit to any person guilty of nonpayment of any delinquent tax. 68 O.S. 1991, § 212(a).

4. Upon a review of Tax Commission records, A TAX COMMISSION EMPLOYEE, Collections Division, testified that the corporation has not filed Oklahoma corporate income tax returns for the tax years 1998 or 1999.

5. Applicant was granted two weeks, until October 4, 2000, in which to file Oklahoma corporate income tax returns for the years at issue and pay any resulting income tax. Applicant failed to do so. Accordingly, the application of THE MORTUARY, INC. for a sales tax permit should be denied.

THEREFORE, IT WAS ORDERED that the sales tax permit application of THE MORTUARY, INC. be denied.

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 Non-precedential decisions are not considered binding upon the Commission.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.