

**JURISDICTION:** OKLAHOMA TAX COMMISSION - DECISION  
**CITE:** 2002-09-19-030 / NOT PRECEDENTIAL  
**ID:** P960494A  
**DATE:** 09-19-02  
**DISPOSITION:** DENIED  
**TAX TYPE:** SALES  
**APPEAL:** NO APPEAL TAKEN

### FINDINGS OF FACT

NOW on this 15th day of August, 2002, the above styled and numbered cause comes on for decision pursuant to a hearing held on July 23, 2002. PROTESTANT is represented by AN Attorney at Law. The Audit Division of the Tax Commission (hereinafter "Division"), is represented by AN Assistant General Counsel, General Counsel's Office of the Tax Commission.

Upon review of the file and records, including the record of the hearing and the exhibits received into evidence, the undersigned finds:

1. That at all times relevant herein, Protestant was listed as President/Secretary of CORPORATION.
2. That on August 19, 1996, the Division caused to be issued a proposed sales tax assessment against Protestant for the period of August 1, 1993 through March 1, 1995. That the assessment proposed a total amount due of \$4,374.27, inclusive of tax in the amount of \$3,228.02, interest accrued through September 15, 1996, in the amount of \$823.43, and penalty through September 15, 1996, in the amount of \$322.82.
3. That the assessment is based on an out-of-business mixed beverage depletion audit of the Corporation.
4. That Protestant timely protested the proposed assessment, but did not assert any errors committed by the Division.
5. That at the hearing in this cause, Protestant's attorney conceded that Protestant was the principal officer of the corporation and is personally liable for the unpaid sales tax liability.

**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 subject matter of this action, 68 O.S. 1991, § 207; that a principal officer of a corporation is personally liable for the sales taxes the corporation is required to collect, 68 O.S. 1991, §§ 253 and 1362(A); and that Protestant admits he was the principal officer of the Corporation during the assessment period and is personally liable for the assessed sales taxes, See, Rule 710:1-5-47 of the *Oklahoma Administrative Code*.

**DISPOSITION**

THEREFORE, based on the above and foregoing findings and conclusions, it is DETERMINED that the protest be denied. It is further DETERMINED that the amount in controversy, inclusive of any additional accrued and accruing interest and penalty, 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.