



Nick Jordan, Secretary
Jeannine Koranda,
Director of Communications

Sam Brownback, Governor

State closes Larned Automotive for not paying state sales and withholding taxes

Sept. 15, 2015

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement and Pawnee County Sheriff's officers seized the business assets of Larned Automotive which owed \$47,803.24 in state sales, withholding and consumer compensation taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Jack and Laressa Gardner. The automotive repair shop at 301 West 14th St., Larned, was sealed closed the assets will be sold at public auction to pay the taxes owed.

Warrant execution occurs when all other collection attempts, including multiple letters, telephone calls, letters of impending legal action, tax liens filed with the local district court to secure the debt, previous bank levies and on-site till taps are executed to bring the taxpayer into compliance have been exhausted.

Only after several unsuccessful attempts does the department take the action of seizing assets, which in this instance resulted in the business being closed.

The revenue department's standard practice is to continually encourage delinquent taxpayers, who are not lawfully filing or paying taxes - such as sales or withholding - to voluntarily enter into a repayment agreement.

Tax Warrants:

Sales Tax – 15ST7 – Pawnee County – October 2012 through November 2014 –\$43,844.27

Withholding Tax – 15ST8 – Pawnee County – October 2012 through November 2014 –
\$3,958.97

Total taxes owed: \$47,803.24