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State closes Motorsport for not paying state sales taxes

Oct. 19, 2011

TOPEKA – October 11, Kansas Department of Revenue and Kansas Highway Patrol agents seized the business assets of Motorsport, which owed \$97,446 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Mark D. Moffet of Topeka and Jeffrey C. Moffet of Lawrence. The business, at 646 N. 2nd St., Lawrence, was sealed closed and 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 - 2011ST3366 - Shawnee County - May 2010 to June 2011 - \$97,446.30 *

Tax Warrant Totals: \$97,446.30

***A similar warrant has been filed in Douglas County, but a case number has not yet been assigned.**