



Nick Jordan, Secretary
Jeannine Koranda, P.I.O.

Sam Brownback, Governor

State closes Doc Holliday's for not paying state liquor enforcement tax

Nov. 19, 2013

TOPEKA – Monday, Kansas Department of Revenue civil tax enforcement agents, Alcoholic Beverage Control agents and the Ford County Sheriff's office seized the business assets of Doc Holliday's, which owed \$10,440 in state liquor enforcement tax.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Ray Clemons. The liquor store, at 1307 W Wyatt Earp Blvd, Dodge City, 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:

Liquor Enforcement Tax – 13ST234 – Ford County – Nov. 2012 to August 2013 – \$10,444.40

Tax warrant totals: \$10,444.40