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Nick Jordan, Secretary

Sam Brownback, Governor

## State closes auto repair shop for non payment of state sales tax

December 9, 2015

TOPEKA – Tuesday, The Kansas Department of Revenue civil tax enforcement and the Sedgwick County Sheriff's Department seized the business assets of Sam I Am Automotive Specialists which owed \$26,031.28 in state sales taxes

Officers seized all known bank accounts, on-site cash, business inventory, and personal property assets belonging to the owner Sam Hill. The business located at 565 W Clay Street, Valley Center, Kansas 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 collection 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:

Retail Sales Tax: 13ST3119SA SG County April & May 2010, October 2010-April 2013  
\$18,784.43

Retail Sales Tax: 15ST0519SA SG County May 2013-Sept 2013, Dec 2013-Novr 2014, January 2015 \$5,740.48

Retail Sales Tax: 15ST1479 SG County 1/2015, 2/2015, 3/2015, 7/015  
\$1,506.37

Total: \$26,031.28