

**BEFORE THE MINNESOTA
BOARD OF DENTISTRY**

**In the Matter of
Gary S. Eder, D.D.S.
License No. D8048**

ORDER OF SUSPENSION

1. The Minnesota Board of Dentistry ("Board") is authorized pursuant to Minnesota Statutes chapter 150A to regulate persons who are licensed to practice dentistry in the State of Minnesota, and further is authorized pursuant to Minnesota Statutes sections 214.10 and 214.103 to review complaints against licensed dentists and to initiate appropriate disciplinary action.

2. Gary S. Eder, D.D.S. ("Licensee") is subject to the jurisdiction of the Board from which he holds a license to practice dentistry in the State of Minnesota.

3. Pursuant to Minnesota Statutes section 270C.72, subdivision 1, the license of a dentist must be revoked if the Licensee owes the State delinquent taxes, penalties or interest, or has not filed tax returns and the Minnesota Commissioner of Revenue so notifies the Board.

4. On May 23, 2014, the Board received a Notice of Revocation from the Minnesota Department of Revenue, which advised the Board that Licensee has an outstanding tax liability, and under Minnesota Statutes sections 270C.72 and/or 16D.08, subdivision 2, the Board must revoke Licensee's license to practice dentistry in the State of Minnesota. The Department of Revenue has informed the Board that, for purposes of Minnesota Statutes section 270C.72, the Department of Revenue deems the term "revoke" to mean that the taxpayer's license will be suspended until the tax obligation has been satisfied and the tax clearance certificate has been issued.

5. The authority to sign orders suspending licenses pursuant to Minnesota Statutes section 270C.72 has been delegated to the Executive Director of the Board.

ORDER

1. IT IS HEREBY ORDERED that Licensee's license to practice dentistry in the State of Minnesota shall be **SUSPENDED** pursuant to Minnesota Statutes section 270C.72, subdivision 1, effective June 24, 2014. During the period of suspension, Licensee shall not engage in the practice of dentistry, as defined by Minnesota Statutes section 150A.05 in the State of Minnesota.

2. IT IS FURTHER ORDERED that if Licensee is in possession of his current license renewal certificate, Licensee shall surrender and personally deliver or mail the certificate to Marshall Shragg, Executive Director, Minnesota Board of Dentistry, 2829 University Avenue Southeast, Suite 450, Minneapolis, Minnesota 55414, within ten days of the date of this Order.

3. IT IS FURTHER ORDERED that Licensee's license shall be reinstated by the Board upon Licensee's compliance with the following:

a. Licensee shall submit to the Board a tax clearance certificate from the Minnesota Department of Revenue indicating that Licensee does not owe the State any uncontested delinquent taxes, penalties or interest, or debt and has filed all required tax returns; and

b. Licensee shall comply with the applicable requirements described in Minnesota Rules 3100.1850, based upon the length of time that Licensee's license was suspended.

Dated June 24, 2014

MINNESOTA BOARD OF DENTISTRY

By: Marshall Shragg
MARSHALL SHRAGG, MPH
EXECUTIVE DIRECTOR