

**BEFORE THE MINNESOTA  
BOARD OF DENTISTRY**

**In the Matter of  
Jeffrey J. Soule, D.D.S.  
License No. D 8071**

**ORDER  
OF REINSTATEMENT  
OF LICENSE**

WHEREAS, on September 22, 2004, the Minnesota Board of Dentistry (Board) issued and Order of Suspension which suspended the dental license of Jeffrey J. Soule, D.D.S. (Licensee), effective September 23, 2004;

WHEREAS, the Order of Suspension was issued pursuant to Minn. Stat. § 270.72, subd. 1 (Supp.2003), due to Licensee's outstanding tax liability as determined by the Minnesota Department of Revenue (Department);

WHEREAS, the Department has provided the Board with notification indicating that Licensee has been issued a clearance certificate under authority of Minn. Stat. § 270.72.

NOW, THEREFORE, IT IS HEREBY ORDERED that the Order of Suspension issued by the Board on September 22, 2004 is RESCINDED and Licensee's license is REINSTATED EFFECTIVE on November 3, 2004.

Dated: November 8<sup>th</sup>, 2004

MINNESOTA BOARD  
OF DENTISTRY

By: \_\_\_\_\_

MARSHALL SHRAGG  
EXECUTIVE DIRECTOR



**BEFORE THE MINNESOTA  
BOARD OF DENTISTRY**

**In the Matter of  
Jeffrey J. Soule, D.D.S.  
License No. D 8071**

**ORDER  
OF SUSPENSION**

1. The Minnesota Board of Dentistry ("Board") is authorized pursuant to Minn. Stat. ch. 150A to regulate persons who are licensed to practice dentistry in the State of Minnesota, and further is authorized pursuant to Minn. Stat. §§ 214.10 and 214.103 to review complaints against licensed dentists and to initiate appropriate disciplinary action.
2. Jeffrey J. Soule, D.D.S. ("Licensee") has been and now 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 Minn. Stat. § 270.72, subd. 1 (Supp.1995), the license of a dentist must be revoked if the Licensee owes the State delinquent taxes, penalties or interest, and the Minnesota Commissioner of Revenue so notifies the Board.
4. On August 23, 2004 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 Minn. Stat. §§ 270.72 and/or 16.D.08, subd. 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 Minn. Stat. § 270.72, 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. At a public meeting on January 27, 1996, the Board passed a motion delegating to the executive director the authority to (1) sign orders revoking or suspending licenses/registrations pursuant to Department of Revenue tax delinquency notices, and (2) sign orders reinstating licenses/registrations upon compliance with all requirements set forth in the order of suspension.

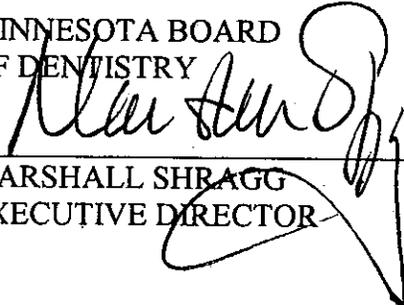
**ORDER**

1. IT IS HEREBY ORDERED that Licensee's license to practice dentistry in the State of Minnesota shall be **SUSPENDED** pursuant to Minn. Stat. § 270.72, subd.1 (Supp. 2003), effective September 23, 2004. During the period of suspension Licensee shall not engage in the practice of dentistry, as defined by Minn. Stat. § 150A.05, in the State of Minnesota.

2. 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 and has filed all required tax returns.

Dated September 22<sup>nd</sup>, 2004

MINNESOTA BOARD  
OF DENTISTRY  
By:   
MARSHALL SHRAGG  
EXECUTIVE DIRECTOR