

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE DEPARTMENT OF REVENUE

In the Matter of the Revocation of the Off
Sale – City License and The Cigarette
Retail License of Neisen Liquors of
Watertown Inc., Respondent.

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION**

This matter came before Administrative Law Judge Thomas W. Wexler on July 16, 2013, at the Office of Administrative Hearings, 600 North Robert Street, St. Paul, Minnesota. Joan Tujetsch appeared for the Department of Revenue (department). Michael Neisen, sole owner, appeared on behalf of respondent.

Upon the evidence presented, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The facts alleged by the Department are admitted by Respondent.
2. For the period from the first quarter of 2008, through the second quarter of 2012, Respondent owes unemployment taxes of \$4,275.70 including interest at 18% through July 9, 2013, and after deducting credits of \$518.50.
3. Interest continues to accrue from and including July 10, 2013 at the rate of \$7.70 per day.
4. The collection notices sent to Respondent stated that a payment agreement was an option to resolve the delinquency.
5. Respondent would like to have a payment plan, but the Department does not make payment plans where liquor licenses are involved, unless the license is surrendered.
6. Respondent feels he can pay the delinquency within two weeks.

From the foregoing findings of fact, the Administrative Law Judge makes the following:

CONCLUSIONS OF LAW

1. The Commissioner of Revenue and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50 and Minn. Stat. § 270C.72, subd. 3, and 16D.08.
2. The Notice and Order for Hearing issued by the Department was proper and all relevant procedural requirements of law or rule have been fulfilled.
3. Respondent received proper notice of the hearing.
4. Respondent owes delinquent withholding taxes including interest in the sum of \$4,275.70 through July 9, 2013.

Based upon these conclusions, and for the reasons explained in the attached memorandum, the Administrative Law Judge makes the following:

RECOMMENDATION

The Administrative Law Judge recommends that the Commissioner AFFIRM the proposed revocation of Respondent's cigarette and liquor licenses if respondent cannot pay the delinquency within two weeks.

Dated: July 29, 2013

s/Thomas W. Wexler

THOMAS W. WEXLER
Administrative Law Judge

Reported: Digitally recorded.

NOTICE

This report is a recommendation, not a final decision. The Commissioner of the Minnesota Department of Revenue will make the final decision after a review of the record. The Commissioner may adopt, reject or modify the Findings of Fact, Conclusions, and Recommendations. Under Minn. Stat. § 14.61, the final decision of the Commissioner shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and present argument to the Commissioner. Parties should contact Myron Frans, Commissioner, Minnesota Department of Revenue, 600 North Robert St., St. Paul, MN 55146 to learn about the procedure for filing exceptions or presenting argument.

If the Commissioner fails to issue a final decision within 90 days of the close of the record, this report will constitute the final agency decision under Minn. Stat. § 14.62, subd. 2a. The record closes upon the filing of exceptions to the report and the presentation of argument to the Commissioner, or upon the expiration of the deadline for doing so. The Commissioner must notify the parties and the Administrative Law Judge of the date on which the record closes.

Under Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail or as otherwise provided by law.

MEMORANDUM

Minnesota Statute 270C.72 requires the Commissioner or any political subdivision to revoke a license if there are delinquent taxes in excess of \$500.00.

T. W. W.