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Nick Jordan, Secretary Jeannine Koranda, P.I.O. Sam Brownback, Governor

State closes Dave's Place for not paying state sales taxes

July 22, 2014

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement agents and Chase County Sheriff's officers seized the business assets of Dave's Place which owed \$16,290 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner, David Swift. The restaurant at 521 E. 7th St. Strong 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:

Sales – 13ST000013 – Chase County – Fourth Quarter 2010 through Feb. 2013 –\$12,791.43

Sales – 14ST3 – Chase County – March 2013 through Aug. 2013 – \$3,498.51

Total taxes owed: \$16,289.94