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Nick Jordan, Secretary  
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Sam Brownback, Governor

## **State closes business for nonpayment of state sales tax**

August 3, 2016

TOPEKA, The Kansas Department of Revenue civil tax enforcement and the Johnson County Sheriff's Department seized the business assets of European Delights which owed \$19,117.71 in state sales tax.

Officers seized all known bank accounts, on-site cash, business inventory, and personal property assets belonging to owner Oleg Grimberg and Eduard Proshak. The business located at 8841 W 95<sup>th</sup> Street, Overland Park, 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: #16TW0213 Johnson County: \$19,117.71