

6-14-02

STATE OF FLORIDA, DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

U. F. INC., d/b/a ULTIMATE
FANTASY LINGERIE,

AT

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RECEIVED
TALLAHASSEE

Petitioner,

v.

CASE NO.: 02-0686
DOR 02-6-FOF

TKW-CLOS

STATE OF FLORIDA,
DEPARTMENT OF REVENUE,

Respondent.

_____ /

FINAL ORDER

THIS CAUSE came before the Department of Revenue for the purpose of issuing a Final Order. The Administrative Law Judge assigned by the Division of Administrative Hearings heard this cause and issued a Recommended Order. A copy of that Order is attached to this Final Order. No exceptions to the Recommended Order were filed and there are no proposed substituted orders to consider. The Department of Revenue has jurisdiction of this cause.

STATEMENT OF THE ISSUES

The Department adopts and incorporates in this Final Order the Statement of the Issues in the Recommended Order.

PRELIMINARY STATEMENT

The Department adopts and incorporates in this Final Order the Preliminary Statement in the Recommended Order.

FINDINGS OF FACT

The Department adopts and incorporates in this Final Order the Findings of Fact in the Recommended Order.

CONCLUSIONS OF LAW

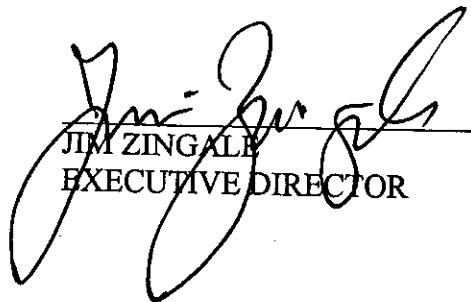
The Department adopts and incorporates in this Final Order the Conclusions of Law in the Recommended Order. The Administrative Law Judge concluded, based on competent substantial evidence on the record, that the lingerie modeling session fees received by Petitioner were taxable as either admissions (paragraphs 55-68) or as licenses to use real property (paragraphs 69-76).

Based on the foregoing, it is

ORDERED that the Department's assessment of tax, penalty and interest against U. F., Inc., d/b/a Ultimate Fantasy Lingerie is upheld, but a credit is granted in the amount of \$1,945.35 to reflect the pro rata portion of the sales tax paid by Petitioner to its landlord on the portion of the store where the lingerie modeling actually occurred, and ORDERED that the Department's refusal to compromise the tax, penalty, or interest is sustained.

DONE AND ENTERED in Tallahassee, Leon County, Florida this 12th day of September, 2002.

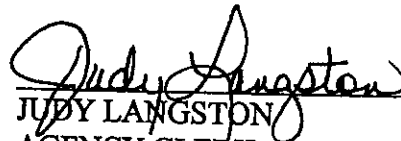
STATE OF FLORIDA
DEPARTMENT OF REVENUE



JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Final Order has been filed in the official records of the Department of Revenue, this 12th day of September, 2002.


JUDY LANGSTON
AGENCY CLERK

JUDICIAL REVIEW

Any party to this Order has the right to seek judicial review of the Order pursuant to Section 120.68, F.S., by the filing of a Notice of Appeal pursuant to Rule 9.110, Florida Rules of Appellate Procedure, with the Clerk of the Department of Revenue in the Office of the General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668, and by filing a copy of the Notice of Appeal, accompanied by the applicable filing fees, with the appropriate District Court of Appeal. The Notice of Appeal must be filed within 30 days from the date this Order is filed with the Clerk of the Department.

Attachment: Administrative Law Judge's Recommended Order

Copies furnished to:

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