

11-20-02

Final Order No. BPR-2002-04383 Date: **12-10-02**
FILED

Department of Business and Professional Regulation
AGENCY CLERK
Sarah Wachman, Agency Clerk

By: Brandan M. Nichols

**Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco
Northwood Centre
1940 North Monroe Street
Tallahassee, Florida 32399-1020**

AT
04 JUL 15 AM 10:37
FILED
DIVISION OF
ADMINISTRATIVE
HEARINGS

Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco
PETITIONER

vs.

Wackos, Inc.
d/b/a **Jazzco**

RESPONDENT

DOAH CASE NO. 02-3099
DBPR CASE NO. AX 26 990681

LICENSE NO. 26-00058
SERIES: 4COP

FINAL ORDER

This matter comes before me for final Agency Order.

The issues before me are as follows: (a) whether Respondent failed to file surcharge tax reports and to remit surcharge tax in the amount of \$55,478.84 for the audit period January 1, 1994, through July 28, 1999; (b) whether Respondent failed to file surcharge tax reports from August 1, 1999, and continuing to the present; (c) whether Respondent failed to pay penalties and interest in the amount of \$29,325.62 for the period beginning August 1, 1999, through December 31, 1999; and if so, (d) whether Respondent's alcoholic beverage license should be revoked.

PRELIMINARY STATEMENT

1. On February 8, 2000, Petitioner issued an administrative action against Respondent.
2. On or about September 5, 2001, Respondent filed a request for formal hearing, citing disputed issues of fact.

3. A formal hearing was conducted by Administrative Law Judge Suzanne F. Hood on October 16, 2002.

4. A Recommended Order was issued by Administrative Law Judge Hood on November 20, 2002.

5. Neither party filed exceptions to the Recommended Order.

FINDINGS OF FACT

6. A thorough review of the entire record of this matter reveals that the findings of fact contained in the recommended order are based on competent, substantial evidence and that the proceedings on which the findings were based complied with the essential requirements of the law.

7. The Division hereby adopts and incorporates by reference the Findings of Fact as set forth in the Recommended Order.

CONCLUSIONS OF LAW

8. A thorough review of the entire record in this matter indicates that the Conclusions of Law contained in the Recommended Order are reasonable and correct interpretations of the law based on the Findings of Fact.

9. The Division hereby adopts and incorporates by reference the Conclusions of Law as set forth in the Recommended Order.

10. This Final Order is entered after a review of the complete record.

ORDER

Having fully considered the complete record of this case and the Recommended Order of the Administrative Law Judge, I hereby adopt the Recommended Order. Accordingly, it is ORDERED that Respondent pay \$84,804.46 in surcharge tax liability, penalties and interest, to the Division within fourteen days after entry of this Final Order. It is further ORDERED that license number 26-00058 is hereby revoked effective fourteen days after entry of this Final Order.

DONE and ORDERED at Tallahassee, Florida, this 6th day of December, 2002.



Peter H. Williams

PETER H. WILLIAMS, Director
Division of Alcoholic Beverages and Tobacco

This *Order* of the Director of the Division of Alcoholic Beverages and Tobacco will become final unless judicial review is initiated within 30 days of the date of rendition. The rendition date is the date the *Order* is filed by the Agency Indexing Clerk. Judicial review may be commenced by filing an original *Notice of Appeal* with the Clerk of the Division of Alcoholic Beverages and Tobacco and a copy, accompanied by filing fees prescribed by law, with the appropriate District Court of Appeal, pursuant to Section 120.68, Florida Statutes and Rule 9.110, F.R.A.P. A transcript of the informal hearing may be obtained upon written request received no later than 60 days from the rendition date of this *Order*.

Mail Certification: This Final Order was sent by Certified Mail
7000 0600 0020 9363 1041 to:
Charles Scantling
Wackos, Inc. d/b/a Jazzco
3484 Charmont Drive
Jacksonville, Florida 32277

By: _____ Mail Date: _____

Additional copies mailed to:

District Enforcement/Licensing Office

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