

STATE OF FLORIDA
DEPARTMENT OF REVENUE

Best's Maintenance and Janitorial
Services, Inc.,
Petitioner,

DOR 2017-003 - FOF
FILED

Department of Revenue – Agency Clerk
Date Filed: *March 24, 2017*
By: *April Warner*

v.

State of Florida, Department of Revenue,
Respondent.

FINAL ORDER

This case came before the State of Florida, Department of Revenue (Department) for the purposed of issuing a Final Order. The Administrative Law Judge assigned by the Division of Administrative Hearings heard this case on October 9, 2008, and submitted a Recommended Order to the Department on February 3, 2009. A copy of the Recommended Order is attached and incorporated by reference. No exceptions to the Recommended Order were filed by either party. The Department has jurisdiction pursuant to Section 20.21, Florida Statutes.

Finding of Facts

The Department adopts and incorporates the Findings of Fact in the Recommended Order as if set forth in this Final Order.

Conclusions of Law

The department adopts the Conclusions of Law set forth in the Recommended Order as if set forth in this Final Order.

Determination

Based upon the foregoing, it is ORDERED that the sales and use tax

assessment against Best's Maintenance and Janitorial Services, Inc., for the audit period extending from September 1, 2002, through August 31, 2005, to the extent it was challenged in this case, is hereby withdrawn.

Any party adversely affected by this Final Order has the right to seek judicial review of the order under Section 120.68, Florida Statutes, by filing a notice of appeal under Rule 9.190 of the Florida Rules of Appellate Procedure with the Agency Clerk of the Department of Revenue in the Office of the General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668 or by facsimile transmission to (850) 488-7112, AND by filing a copy of the notice of appeal accompanied by the applicable filing fees with the District Court of Appeal, First District, or with the District Court of Appeal in the appellate district where the party resides. The notice of appeal must be filed within 30 days from the date this order is filed with the Clerk of the Department.

DONE AND ORDERED in Tallahassee, Leon County, Florida, this 24th day of March, 2017.

STATE OF FLORIDA
DEPARTMENT OF REVENUE



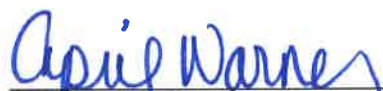
ANDREA MORELAND
DEPUTY EXECUTIVE DIRECTOR

COPIES FURNISHED:
(by certified and regular US mail)
Joseph C. Moffa
Attorney at Law
Moffa, Sutton, & Donnini, P.A.
One Financial Plaza, Suite 2201
100 Southeast Third Avenue
Fort Lauderdale, Florida 33394

Best's Maintenance and Janitorial Services, Inc. v. DOR, DOAH Case No. 08-3478

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the foregoing order has been furnished by regular and certified U.S Mail to Joseph C. Moffa, Attorney at Law, Moffa, Sutton, & Donnini, P.A., One Financial Plaza, Suite 2201, 100 Southeast Third Avenue, Fort Lauderdale, Florida 33394, this 24th day of March, 2017.



APRIL WARNER
DEPUTY AGENCY CLERK