

STATE OF FLORIDA DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

NATION AUTO SALES OF
SOUTH FLORIDA, INC.,

Petitioner,

vs.

DEPARTMENT OF REVENUE,

Respondent.

**DOR 2014-003 - FOF
FILED**

Department of Revenue – Agency Clerk
Date Filed: *December 31, 2014*
By: *April Warner*

DOAH Case Number: 14-3136

FINAL ORDER

This cause came before the State of Florida, Department of Revenue (the Department) for the purpose of issuing a Final Order. The Administrative Law Judge assigned by the Division of Administrative Hearings considered this cause and submitted a Recommended Order (“Order”) to the Department. A copy of the Order, issued on November 26, 2014 by Administrative Law Todd P. Resavage, is attached to this order and incorporated by reference as if fully set forth herein as Exhibit 1. There were no exceptions filed by either party. The Department has jurisdiction in this cause.

FINDINGS OF FACT

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

CONCLUSIONS OF LAW

The Department adopts and incorporates in this Final Order the Conclusions of Law set forth in the Recommended Order as if fully set forth herein.


Accordingly, it is ORDERED that the Recommendation in the Administrative Law Judge's Order is hereby adopted, in that the sales and use tax assessment against Nation Auto Sales of South Florida, Inc. is hereby validated. As of December 24, 2014, the Petitioner owes the following in regard to this assessment: \$193,935.96 in sales and use tax; \$20,343.77 in penalty; \$68,217.38 in interest; and \$27,949.09 in costs and fees, for a total of \$310,446.20. Within 30 days of the date of this Final Order, Petitioner shall remit the entire assessment balance owed. Statutory interest and collection costs shall continue to accrue until the amount due is paid in full.

NOTICE OF RIGHT TO JUDICIAL REVIEW

Any party to this Order has the right to seek judicial review of the Order pursuant to Section 120.68, Florida Statutes, by filing a Notice of Appeal pursuant to Rule 9.110 Florida Rules of Appellate Procedure, with the Agency Clerk of the Department of Revenue in the Office of the General Counsel, P.O Box 6668, Tallahassee, Florida 32314-6668 [FAX (850) 488-7112], **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.**

DONE AND ENTERED in Tallahassee, Leon County, Florida this 31st day of December, 2014.

STATE OF FLORIDA
DEPARTMENT OF REVENUE


Andrea Moreland
Deputy Executive Director

CERTIFICATE OF FILING AND SERVICE

I HEREBY CERTIFY that the foregoing AMENDED FINAL ORDER has been filed in the official records of the Department of Revenue and that a true and correct copy of the Amended Final Order has been furnished by United States mail, both regular first class and certified mail return receipt requested, to Petitioner C/O Ari Abecasis at 12263 NW 49th Drive, Coral Springs, Florida 33076 this 31st day of December, 2014.



Agency Clerk

Copies furnished to:

Todd P. Resavage
Administrative Law Judge
Division of Administrative Hearings
The DeSoto Building
1230 Apalachee Parkway
Tallahassee, FL 32399-3060

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