

STATE OF FLORIDA DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

DOR 2019-001 - FOF
FILED

CELLULAR PLUS
AND ACCESSORIES, INC.,

Petitioner,

vs.

DEPARTMENT OF REVENUE,

Respondent.

Department of Revenue – Agency Clerk
Date Filed: FEBRUARY 22, 2019
By: MURAM MAXWELL
DOAH Case Number: 17-6516
Audit Number: 200173079

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 heard this cause and submitted a Recommended Order to the Department. A copy of the Order, issued on August 22, 2018 by Judge Robert L. Kilbride, is attached to this order and incorporated by reference as if fully set forth herein, as Exhibit 1. The deadline for filing exceptions to the Recommended Order with the Department was September 6, 2018. Neither party filed exceptions.

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 assessment of sales and use tax against Petitioner that formed the basis of this contest is hereby sustained. Further, Petitioner's request for relief therefrom are denied.

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 22ND day of FEBRUARY, 2019.

STATE OF FLORIDA
DEPARTMENT OF REVENUE

Andrea Moreland
ANDREA MORELAND
DEPUTY EXECUTIVE DIRECTOR

CERTIFICATE OF FILING AND SERVICE

I HEREBY CERTIFY that the foregoing FINAL ORDER has been filed in the official records of the Department of Revenue and that a true and correct copy of the Final Order has been furnished by United States mail, both regular first class and certified mail return receipt requested, to Petitioner C/O Carlos M. Samlut, CPA at 550 Biltmore Way #200, Coral Gables, Florida 33134 this 22ND day of FEBRUARY, 2019.

Megan Maxwell
Agency Clerk

Copies furnished to:

Robert L. Kilbride
Administrative Law Judge
Division of Administrative Hearings
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