

**STATE OF VERMONT
DEPARTMENT OF LIQUOR AND LOTTERY
DIVISION OF LIQUOR CONTROL
BOARD OF LIQUOR AND LOTTERY**

**IN RE: TWIN FLAMES TAQUERIA
 97 MAIN STREET
 BRATTLEBORO, VERMONT**

DOCKET NO. 2019-013

BOARD DECISION AND ORDER

1. The Board of Liquor and Lottery (“Board”) held a Formal Hearing in Montpelier, Vermont on May 8, 2019 to consider the suspension or revocation of Licensee, Twin Flames Taqueria’s (“Licensee”) First and Third Class liquor licenses for an alleged violation of General Regulation No. 10 for failure to remain in good standing with respect to any and all taxes payable to the Commissioner of Taxes.
2. Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor and Lottery (“DLL”). Licensee did not appear.
3. The Board considered testimony from Laurie Pecor, Program Technician, DLL, and Thomas Sheridan, Tax Compliance Officer for the Department of Taxes.
4. We make the following findings, supported by credible evidence, namely the testimony of Ms. Pecor, Mr. Sheridan and the exhibits admitted:
 - State’s Exhibit 1: April 1, 2019 letter from Department of Taxes to Licensee (with a “cc” to DLL) regarding its delinquent tax status.
 - State’s Exhibit 2 & 3: April 15, 2019 USPS Certified Mail Receipt and tracking information showing delivery of the Notice of Hearing on April 17, 2019, but unclaimed.
5. Ms. Pecor testified that she sent notice of the May 8, 2019 Hearing to the Licensee at the Licensee’s address on file by USPS Certified Mail. She testified that she has not heard any response to this notice from the Licensee.
6. Mr. Sheridan testified that he sent notice of Licensee’s tax delinquency to Licensee and DLL on April 1, 2019 and that Licensee is not in good standing with the Department of Taxes.
7. Licensee has not disputed its tax delinquency (such as the specific taxes due) and has not formally appealed its tax liability.

8. The Board finds that the Licensee had proper notice of the May 8, 2019 Hearing.
9. Licensee has, therefore, violated General Regulation No. 10, which reads as follows:

No first or third class liquor license shall be issued to a person who is not first licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax. Suspension of first or third class liquor licenses may result by action of the Liquor Control Board, after notice and hearing, upon certification to the Board by the Vermont Department of Taxes that the licensee has failed to collect the Vermont Rooms and Meals tax, has failed to pay over to the Vermont Department of Taxes the Vermont Rooms and Meals tax collected, or is not licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax.

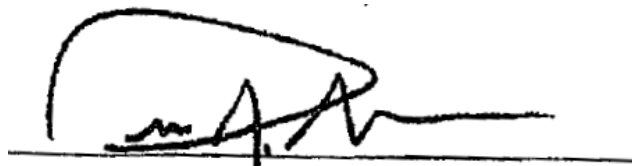
10. Given the above, we are compelled to suspend Licensee's liquor licenses immediately for its violation.

ORDER

The Board hereby Orders that Licensee's First and Third-Class liquor licenses be **SUSPENDED IMMEDIATELY** and **INDEFINITELY** until such time as the Department of Taxes certifies to DLL that Licensee is in good standing with respect to taxes payable. The Board shall defer to the Department of Taxes' determination whether Licensee has met all requirements to come into good standing.

DATED at Montpelier, Vermont this 8th day of May 2019.

VERMONT BOARD OF LIQUOR AND LOTTERY


Thomas J. Lauzon, Member

RIGHT TO APPEAL

Within 30 days after copies of this Order have been mailed, either party may appeal to the Vermont Supreme Court by filing a Notice of Appeal with the Department of Liquor and Lottery and paying the requisite filing fee. See 3 V.S.A. § 815(a); V.R.A.P. 4 and 13(a).