## STATE OF VERMONT LIQUOR CONTROL BOARD

IN RE:

SAINTS OF PUB 42, INC. D/B/A THE VENUE 12 WALES STREET RUTLAND, VT

## ORDER OF IMMEDIATE SUSPENSION

The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on December 13, 2017 to consider the suspension or revocation of Licensee, Saints of Pub 42, Inc.'s, 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. Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor Control ("DLC"). The Licensee appeared (through owner Ryan Greeno) by telephone with Board permission. The Board considered testimony from Lee Gable, Assistant Director of Tax Compliance for the Department of Taxes, and Mr. Greeno.

We make the following findings, supported by credible evidence, namely the testimony of Ms. Gable, Mr. Greeno and the exhibit admitted (State's Exhibit 1: November 21, 2017 letter from Department of Taxes to Department of Liquor Control concerning Licensee's delinquent tax status):

- 1. Ms. Gable testified that Licensee is not in good standing with the Department of Taxes.
- 2. Licensee has not disputed its tax delinquency (such as the specific taxes due) and has not formally appealed its tax liability.
- 3. 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.

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

## **ORDER**

The Board hereby Orders that Licensee's First and Third-Class liquor licenses be **SUSPENDED IMMEDIATELY** and until such time that the Department of Taxes certifies to DLC that Licensee is in good standing. 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 13<sup>th</sup> day of December 2017.

**VERMONT LIQUOR CONTROL BOARD** 

Martin Manahan, Board Chair

## **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 Control and paying the requisite filing fee. See 3 V.S.A. § 815(a); V.R.A.P. 4 and 13(a).