

**STATE OF VERMONT  
LIQUOR CONTROL BOARD**

**IN RE:       MCC ENTERTAINMENT D/B/A SOCIAL  
              165 CHURCH STREET  
              BURLINGTON, VERMONT**

**BOARD DECISION AND ORDER**

1. The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on May 16, 2018 to consider the suspension or revocation of Licensee, MCC Entertainment d/b/a Social'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.
2. Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor Control ("DLC"). Having proper notice of the alleged violation and the May 16, 2018 Formal Hearing, Licensee appeared. The Board considered testimony from Lee Gabel, Assistant Director of Tax Compliance for the Department of Taxes.
3. We make the following findings, supported by credible evidence, namely the testimony of Ms. Gabel, and the exhibit admitted (State's Exhibit 1: May 1, 2018 letter from Department of Taxes to Department of Liquor Control concerning Licensee's delinquent tax status).
4. Ms. Gabel testified that Licensee is not in good standing with the Department of Taxes.
5. Licensee has not disputed its tax delinquency (such as the specific taxes due) and has not formally appealed its tax liability. 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.

6. Given the above, we are compelled to suspend Licensee's liquor licenses for its violation. While we could order an immediate suspension, we exercise our discretion to delay the start of the suspension of Licensee's liquor licenses until 5:00 p.m. on Thursday, May 18, 2018 unless Licensee comes into good standing with the Department of Taxes with respect to taxes payable prior to that time.

### ORDER

The Board hereby Orders that Licensee's First and Third-Class liquor licenses be **SUSPENDED** effective 5:00 p.m. on May 17, 2018 **UNLESS** the Department of Taxes certifies to DLC prior to that date and time 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 16<sup>th</sup> day of May 2018.

### VERMONT LIQUOR CONTROL BOARD

By:   
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).

SIGNATURE  5/17/18  
MIKE COSTORE

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