



Nick Jordan, Secretary
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Sam Brownback, Governor

State closes Daylight Donuts in Pratt and Medicine Lodge for not paying state sales taxes

Feb. 18, 2014

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement agents and Pratt and Barber county sheriffs’ officers seized the business assets of Daylight Donuts in Pratt and Medicine Lodge, which owed \$33,113 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Nixon S. Em. The donut shops 107 North Main St., Medicine Lodge and 310 South Main, Pratt were sealed closed the assets will be sold at public auction to pay the taxes owed.

Warrant execution occurs when all other collection attempts, including multiple letters, telephone calls, letters of impending legal action, tax liens filed with the local District Court to secure the debt, previous bank levies and on-site till taps are executed to bring the taxpayer into compliance have been exhausted.

Only after several unsuccessful attempts does the department take the action of seizing assets, which in this instance resulted in the business being closed.

The Revenue Department’s standard practice is to continually encourage delinquent taxpayers, who are not lawfully filing or paying taxes - such as sales or withholding - to voluntarily enter into a repayment agreement.

Tax Warrants:

Medicine Lodge store

Sales Tax – 14ST2 – Barber County – June 2010, Jan. through Nov. 2011, Jan. 2012, March through July 2012, Sept. 2012 through Jan. 2013, March, April Aug. & Oct. 2013 – \$14,607.88

Medicine Lodge tax warrant total: \$14,607.88

Pratt store

Sales Tax – 2011ST28 – Pratt County – April 2010 through October 2011 – \$14,552.71

Sales Tax – 2013ST46 – Pratt County – Nov. 2011, Jan., March through July 2012, Sept. 2012 through Jan. 2013, March, April and – Jul 2013 – \$3,952.87

Pratt tax warrant total: \$18,505.58

Tax warrant totals: \$33,113.46