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State closes Dairy Queen for not paying state sales taxes

March 13, 2012

TOPEKA – Tuesday morning, Kansas Department of Revenue agents and Harvey County Sheriff Officers seized the business assets of Marvin Co Inc, also known as Dairy Queen, which owed \$133,492 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Marvin Sidebottom. The Dairy Queen, at 127 N. Main St., Newton, was sealed closed and 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:

Sales Tax – #11ST111 – Harvey County – Oct. 2008 through Feb. 2009 – \$7,351.58

Sales Tax – #12ST000008 – Harvey County – March 2009 through July 2011 – \$126,140.88

Total taxes owed: \$133,492.46