



Nick Jordan, Secretary
Jeannine Koranda, P.I.O.

Sam Brownback, Governor

State closes Cheyenne Bowl & Dairy King for not paying state sale and withholding taxes

July 13, 2015

TOPEKA – Monday, Kansas Department of Revenue civil tax enforcement and Cheyenne County Sheriff's officers seized the business assets of Cheyenne Bowl & Dairy King, which owed \$60,347 in state sales and withholding taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Juanita Maybury and Donald Maybury. The bowling alley and grill at 709 S. Quincy St. #715, Saint Francis, was 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:

Sales – 10ST08 – Cheyenne County – Oct. 2007 through March 2009, June through Nov, 2009, Jan, through May 2010, July through Aug. 2010, Oct. 2010 – **\$40,488.17**

Sales – 12ST12 – Cheyenne County – June through Dec. 2008, Feb through March 2009, June through Nov. 2009, Jan. through May 2010, July, Aug. 2010, Oct. through Dec. 2010, Feb. 2012, July 2012 – **\$44,970.67**

Sales – 13ST08 – Cheyenne County – Nov., Dec. 2010, Feb., Oct., Nov., Dec. 2012, Jan. 2013 – **\$10,643.43**

Sales – 13ST09 – Cheyenne County – Oct. 2012 through Jan. 2013 – **\$6,151.41**

Sales – 15ST1 – Cheyenne County – March, April, June and July 2013 – **\$4,146.25**

Withholding – 13ST06 – Cheyenne County – Third and Fourth Quarters 2009, Annual Reconciliation 2010 – **\$530.01**

Withholding – 15ST2 – Cheyenne County – Annual Reconciliation 2008, 2009, 2012, 2013, A1 Annual 2012, Third Quarter 2013 through Third Quarter 2014 – **\$4,539.40**

Total taxes owed: \$60,347.26