



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

Sam Brownback, Governor

State closes Suzy Q Bar & Grill for not paying state sales taxes

Sept. 10, 2012

TOPEKA – Monday, Kansas Department of Revenue agents and Clay County Sheriff's Department officers seized the business assets of Suzy Q Bar & Grill, which owed \$23,153 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owner Douglas R. Horner. The bar and grill at 614 Elm St, Wakefield, 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 – 11 ST 9 – Clay County – Jan. through Sept. 2010 – \$4,028.60

Sales – 11 ST 23 – Clay County – Oct. 2010 through Feb. 2011 – \$4,517.92

Sales – 11 ST 27 – Clay County – March through July 2011 – \$5,363.53

Sales – 12 ST 17 – Clay County – Aug. 2011 through June 2012 – \$9,242.96

Tax Warrant Totals: \$23,153.01