



Nick Jordan, Secretary
Jeannine Koranda,
Director of Communications

Sam Brownback, Governor

State closes Delaware Street Pub for not paying state sales taxes

Sept. 23, 2015

TOPEKA – Tuesday, Kansas Department of Revenue civil tax enforcement and Jewell County Sheriff's officers seized the business assets of Jane Lave doing business as Delaware Street Pub which owed \$16,385.61 in state sales taxes.

Officers seized all known bank accounts, on-site cash, business inventory and personal property assets belonging to owners Jane and Frank Lave. The bar and grill at 302 Delaware, Jewell, 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: Jane Lave

Sales Tax – 12ST04 – Jewell County – Jan. 2011 through March 2012 – \$4,061.52

Sales Tax – 13ST02 – Jewell County – April 2012 through Sept. 2012 – \$2,092.60

Sales Tax – 13ST05 – Jewell County – Oct. 2012 through March 2013 – \$2,033.88

Sales Tax – 14ST07 – Jewell County – April 2013 through Sept. 2013 – \$2,023.71

Sales Tax – 15ST03 – Jewell County – Oct. 2013 through Sept. 2014 – \$4,679.59

Frank Lave

Sales Tax – 13ST06 – Jewell County – Jan. 2011 through March 2013 – \$8,188.00

Sales Tax – 14ST08 – Jewell County – April 2013 through Sept. 2013 – \$2,023.71

Sales Tax – 15ST02 – Jewell County – Oct. 2013 through Sept. 2014 – \$4,679.59

Jane and Frank Lave

Sales Tax – 15ST05 – Jewell County – Oct. 2014 through March 2015 – \$1,494.31

Total taxes owed: \$16,385.61

Note: Warrants were filled separately for Jane and Frank Lave for overlapping amounts.