

STATE OF NEW YORK
STATE TAX COMMISSION

In the Matter of the Petition :
of

J. R. Horton, Inc. :

AFFIDAVIT OF MAILING

for Redetermination of a Deficiency or a Revision :
of a Determination or a Refund of
Sales & Use Tax :
under Article 28 of the Tax Law
for the Period 4/1-5/31/79. :

State of New York
County of Albany

Jay Vredenburg, being duly sworn, deposes and says that he is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 5th day of October, 1979, he served the within notice of Order of Revocation and Denial by mail upon J. R. Horton, Inc., the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows:

J. R. Horton, Inc.
RD #1, Box 22
Walden, NY 12586

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the petitioner herein and that the address set forth on said wrapper is the last known address of the petitioner.

Sworn to before me this
5th day of October, 1979.

Victoria Gary

J. J. Vredenburg

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

October 5, 1979

J. R. Horton, Inc.
RD #1, Box 22
Walden, NY 12586

Gentlemen:

Please take notice of the Order of Revocation and Denial of the State Tax Commission enclosed herewith.

You have now exhausted your right of review at the administrative level. Pursuant to section(s) 1134(b) of the Tax Law, any proceeding in court to review an adverse decision by the State Tax Commission can only be instituted under Article 78 of the Civil Practice Laws and Rules, and must be commenced in the Supreme Court of the State of New York, Albany County, within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to:

NYS Dept. Taxation and Finance
Deputy Commissioner and Counsel
Albany, New York 12227
Phone # (518) 457-6240

Very truly yours,

STATE TAX COMMISSION

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of	:	
J. R. Horton, Inc.	:	
for a Determination regarding the	:	ORDER OF
Revocation of all Existing Permits and	:	REVOCATION AND
the Denial of Future Permits pursuant	:	DENIAL
to Section 1134(b) of the Tax Law.	:	
	:	

Promoter, J. R. Horton, Inc. was afforded a hearing pursuant to section 1134(b)(5) of the Tax Law to determine whether or not the New York State Tax Commission should issue an Order of Revocation and Denial.

A hearing was held before Edward Johnson, Hearing Officer, at the Offices of the State Tax Commission, Building #9, State Campus, Albany, New York, on August 7, 1979, at 1:00 P.M. J. R. Horton, Inc. appeared by Mr. J. R. Horton. The Department of Taxation and Finance appeared by Peter Crotty, Esq., (Barry Bressler, Esq., of counsel).

ISSUE

Whether any existing permits issued to J. R. Horton, Inc. should be revoked and future permits denied pursuant to section 1134(b)(5) of the Tax Law.

FINDINGS OF FACT

1. On April 14, 1979, J. R. Horton, Inc. filed a Notice of Show and Application for Show Permit wherein was stated an intention to promote shows on consecutive Sundays beginning April 29, 1979, through November 11, 1979.

2. The Department of Taxation and Finance accepted the application and issued a permit bearing number SP991400010.

3. J. R. Horton, Inc. did not receive the permit, the instructions, or the blank monthly reports until July 24, 1979.

4. J. R. Horton, Inc. did not file monthly reports for the months of April and May, 1979.

5. Upon receipt of forms, July 24, 1979, J. R. Horton, Inc. has complied with the requirements of section 1136(f) of the Tax Law.

CONCLUSIONS OF LAW

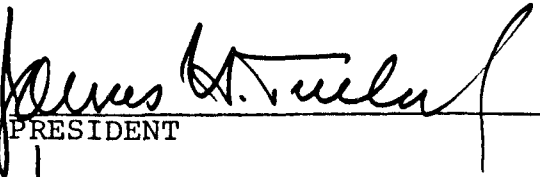
A. In the months April and May, 1979, J. R. Horton, Inc. was a promoter as defined in section 1131 of the Tax Law and was required to comply with the filing requirements as contained in 1136(f) of the Tax Law.

B. Since J. R. Horton, Inc. did not file the monthly reports of shows for the months April and May, 1979, that pursuant to section 1134(b)(5) of the Tax Law, it is hereby ordered that all existing permits to operate a show issued heretofore to J. R. Horton, Inc. are revoked and it is further ordered that J. R. Horton, Inc. is denied the issuance of a permit to operate a show for a period of 10 days from the date of this order.

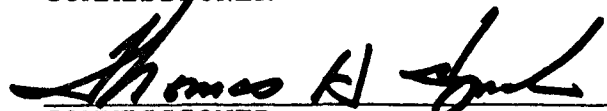
DATED: Albany, New York

OCT 5 1979

STATE TAX COMMISSION


PRESIDENT


COMMISSIONER


COMMISSIONER