

WILLIAM PLYMAT, JR. (CC) (2019)

REFERENCE: 19600021

IN THE IOWA DISTRICT COURT FOR BLACK HAWK COUNTY

WILLIAM PLYMAT

Plaintiff

01071 CVCV137719

VS

ORDER

IOWA DEPARTMENT OF REVENUE

Defendant

Review of agency action pursuant to the Iowa Administrative Procedure Act, Chapter 17A of the Code, came before the court on November 20, 2019. The plaintiff William Plymat appeared pro se. The Iowa Department of Revenue appeared by assistant attorney general Paxton J. Williams.

The litigation arises out of the purchase by Mr. and Mrs. Plymat of cigarettes through the internet and raw tobacco and other products through the internet from which cigarettes were made in the state of Iowa. Those cigarettes were not taxed as required by Iowa law.

It is the burden of the plaintiff to establish that there is not substantial evidence to support the agency's decision and that the agency's interpretation of the law was in error.

The court has reviewed the exhibits submitted in this matter and finds there is substantial evidence to warrant a conclusion by the agency that Mr. and Mrs. Plymat purchased cigarettes through the internet and purchase raw tobacco products from which cigarettes were made and that neither Mr. nor Mrs. Plymat paid the applicable state taxes on those purchases. Mr. Plymat's argument that the spreadsheets relied upon by the agency were not credible is not supported. The court finds substantial evidence supported the agency's reliance upon the ATF spreadsheets.

The plaintiff also alleges that he was under no responsibility to report his actions. The applicable Iowa law establishes that Mr. Plymat did have such a responsibility and that when he failed to file a report there was no statute of limitations which exempted him from the agency's assessment on unpaid taxes regardless as to how long ago those purchases had been made.

The plaintiff's Application for Judicial Review of Agency Action is DENIED. The court finds the Iowa Department of Revenue acted appropriately in reaching its conclusions and its interpretation of the applicable law.

Court costs are assessed against the plaintiff William Plymat.

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State of Iowa Courts

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Type:

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W PLYMAT VS IA DEPARTMENT OF REVENUE
OTHER ORDER

So Ordered

George L. Stigler, District Court Judge,
First Judicial District of Iowa

Electronically signed on 2019-11-20 14:15:15