

OSOROMA, INCORPORATED  
54 Dalraida Road, Suite 164  
Montgomery, AL 36109,

Petitioner,

v.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE.

STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

DOCKET NO. MISC. 99-213

### FINAL ORDER

The Revenue Department notified Osoroma, Inc. (APetitioner@) that it intended to revoke the Petitioner's motor vehicle dealer and wholesaler license.

The Petitioner appealed to the Administrative Law Division pursuant to Code of Ala. 1975, ' 40-2A-8(a). A hearing was conducted on June 16, 1999. The Petitioner's representative was notified of the hearing by certified mail, but failed to appear. Assistant Counsel John Breckenridge represented the Department.

The issue in this case is whether the Petitioner's motor vehicle dealer and wholesaler license should be revoked. That issue turns on whether the Petitioner failed to comply with the licensing requirements of Code of Ala. 1975, ' 40-12-390, et seq., and also made material misstatements in its license application.

The Petitioner applied to the Department in October 1998 to be licensed as a motor vehicle dealer and wholesaler. The application listed the Petitioner's permanent business location as 944 Riverside Road, Montgomery, Alabama. The application also indicated that the Petitioner (1) had a sales tax license; (2) had a

permanent location that was sufficient to display motor vehicles for sale; and (3)  
had a sign at the location

designating the Petitioner as a motor vehicle dealer. The Department processed the application and licensed the Petitioner as a motor vehicle dealer and wholesaler.

The Department investigated and discovered that an unrelated automobile repair shop was located at the business address provided by the Petitioner. The location also did not have a sign identifying the Petitioner as a motor vehicle dealer. Finally, the Department discovered that the Petitioner did not have an Alabama sales tax license. Based on the above, the Department notified the Petitioner that its motor vehicle dealer and wholesaler license would be revoked. The Petitioner appealed.

All motor vehicle dealers must have a permanent business location in Alabama sufficient to display motor vehicles for sale. A dealer must also have a sign at the location, and a sales tax license. Code of Ala. 1975, ' 40-12-392. The Petitioner failed to comply with the above requirements.

The Department is authorized to revoke a motor vehicle dealer's license for (1) material misstatements in the license application, (2) failure to have a permanent business location, and (3) failure to comply with the provisions of the licensing statute. Code of Ala. 1975, ' 40-12-396. As indicated, the Petitioner not only failed to comply with the licensing requirements, but also made materially false statements in its application. The Department's revocation of the Petitioner's motor vehicle dealer and wholesaler license is affirmed.

This Final Order may be appealed to circuit court within 30 days. Code of Ala. 1975, ' 40-2A-9(g).

Entered June 25, 1999.

---

BILL THOMPSON  
Chief Administrative Law Judge

BT: ks

cc: John Breckenridge, Esq.  
Ana Semino  
Floyd Atkins