

Findings by Committee and Recommendation

In the matter of: Cigarette and Tobacco Products Retailer License for Taylor Mart Inc., dba/Taylor Mart, Harinder Kaur, Agent for the premises located at 1813 Taylor Avenue, Racine, Wisconsin.

Findings of fact and conclusions of law:

Based on the testimony of the Department of Revenue agent, the exhibits received, the admission of the licensee/agent, and arguments of counsel at the due process hearing on January 9, 2023, the Committee hereby makes the following findings of fact and conclusions of law:

- 1) As to the allegation that the licensee engaged in the business of a distributor or subjobber of cigarette/tobacco products at a place of business without the proper license or permit in violation of Wis. Stat. sec. 139.79(1), we find this to be true;
- 2) As to the allegation that the licensee attempted to evade cigarette/tobacco tax in violation of Wis. Stat. sec. 139.44(2), we find this to be true;
- 3) As to the allegation that the licensee failed to keep records of cigarette/tobacco sales in violation of Wis. Stat. sec. 139.82(1) and section 22-296 of the City of Racine Code of Ordinances (“RCO”), we find this to be true;
- 4) As to the allegation that the licensee failed to collect or remit excise tax of cigarette/tobacco products in violation of Wis. Stat. sec. 139.82(8), we find this to be true;
- 5) That the licensee/agent was found guilty of two misdemeanors in Wisconsin Circuit Court case number 2021CM1584 on August 2, 2022, which included attempting to evade cigarette/tobacco taxes and failing to keep proper cigarette/tobacco records, and that those convictions substantially relate to the circumstances of the licensed activity pursuant to sections 22-40(2) and 22-40(6), RCO;
- 6) That these actions of the licensee constituted a breach of the peace and a menace to the health, safety and welfare of the public pursuant to section 22-40(3), RCO; and
- 7) That there was substantial evidence presented at the hearing to support all of the above.

Recommendation regarding license:

In light of the above findings and the seriousness of the violations, the Committee hereby recommends to the Common Council that the Cigarette and Tobacco Products Retailers license for Taylor Mart, Inc., dba/Taylor Mart, Harinder Kaur, Agent for premises located at 1813 Taylor Avenue, Racine, Wisconsin, be suspended through June 30, 2023, effectively immediately.

Dated this 12th day of January, 2023.

PUBLIC SAFETY AND LICENSING COMMITTEE

Chairman, Terry McCarthy
Public Safety & Licensing Committee