

**STATE OF VERMONT  
LIQUOR CONTROL BOARD**

**IN RE: VERMONT THRUSH RESTAURANT, LLC  
107 STATE STREET  
MONTPELIER, VERMONT**

**ORDER**

The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on July 9, 2014 to consider the suspension of Licensee, Vermont Thrush Restaurant, LLC's First and Third Class Liquor Licenses for an alleged violation of General Regulation No. 10 for failure to remain in good standing with respect to any and all taxes payable to the Commissioner of Taxes.

Jacob A. Humbert, Esq., Assistant Attorney General, appeared on behalf of the Department of Liquor Control ("DLC"). The Licensee appeared through an owner, Sarah Moos; she testified. The Board also considered testimony from Linda Ainsworth, Tax Compliance Unit Supervisor for the Department of Taxes.

We make the following findings, supported by credible evidence, namely the testimony of Ms. Ainsworth and Ms. Moos, as well as an exhibit admitted (Exhibit 1: June 3, 2014 Certificate of NOT in Good Standing):

1. Licensee is not in good standing with the Department of Taxes.
2. Licensee does not dispute its tax delinquency and has not appealed its tax liability.
3. Licensee has, therefore, violated General Regulation No. 10, which states as follows:

No first or third class liquor license shall be issued to a person who is not first licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax. Suspension of first or third class liquor licenses may result by action of the Liquor Control Board, after notice and hearing, upon certification to the Board by the Vermont Department of Taxes that the licensee has failed to collect the Vermont Rooms and Meals tax, has failed to pay over to the Vermont Department of Taxes the Vermont Rooms and Meals tax collected, or is not licensed with the Vermont Department of Taxes to collect the Vermont Rooms and Meals tax.

4. Ms. Ainsworth, with Ms. Moos' agreement, testified that Licensee has not paid taxes since September 2013, however Licensee may come into good standing by meeting the following requirements, which the Board understands to be as follows

and may not be exhaustive: file its January to March 2014 payroll withholding immediately, file its April to June 2014 payroll withholding by July 25, 2014, pay June 2014's Rooms and Meals tax in a timely fashion and, starting August 10, 2014, Licensee will commence paying \$500.00 per month to cover its tax arrearage.

5. The Board shall defer to the Department of Taxes' determination whether Licensee has met all requirements to come into good standing, including those addressed in the preceding paragraph, to its satisfaction.
6. The Board finds that Licensee is sincere in its efforts to come into good standing with the Department of Taxes, but is weathering some business difficulties. The Board, therefore, will delay any sanction until August 15, 2014, providing Licensee time to come into compliance with the Department of Taxes.

#### **ORDER**

The Board hereby Orders that Licensee come into good standing with the Vermont Department of Taxes no later than Friday, August 15, 2014. Otherwise, Licensee's First and Third-Class liquor licenses will be **SUSPENDED** effective at the start of business on Saturday, August 16, 2014. Reinstatement, then, would occur only at such time that the Department of Taxes certifies to DLC that Licensee is "now in good standing."

**DATED** at Essex Junction, Vermont this 10th day of July 2014.

#### **VERMONT LIQUOR CONTROL BOARD**

By: Melissa D. Nozza Paquette  
Melissa Mazza-Paquette, Acting Chair

#### **RIGHT TO APPEAL**

Within 30 days after copies of this Order have been mailed, either party may appeal to the Vermont Supreme Court by filing a Notice of Appeal with the Department of Liquor Control and paying the requisite filing fee. See 3 V.S.A. § 815(a); V.R.A.P. 4 and 13(a).