

**STATE OF VERMONT
LIQUOR CONTROL BOARD**

**IN RE: AKESKIBUM, INC. D/B/A AKE'S OLD BRICK TAVERN
7921 WILLISTON ROAD
WILLISTON, VERMONT**

**AKESKIBUM, INC. D/B/A AKES DEN
5351 MAIN STREET
WAITSFIELD, VERMONT**

ORDER

The Liquor Control Board ("Board") held a Formal Hearing in Montpelier, Vermont on January 14, 2015 to consider the suspension of Licensee, Akeskibum, Inc. d/b/a (1) Ake's Old Brick Tavern **and** (2) Akes Den'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 with Mark Akey on its behalf. We considered testimony from Linda Ainsworth, Tax Compliance Unit Supervisor for the Department of Taxes, and Mr. Akey.

We make the following findings, supported by credible evidence, namely the testimony of Ms. Ainsworth and Mr. Akey and an exhibit admitted (Exhibit 1: December 2, 2015 letter from Department of Taxes to DLC certifying that Licensee is 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.

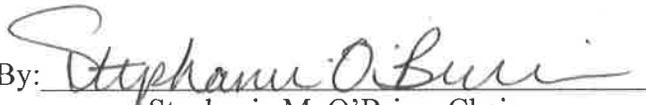
4. The Board, rather than ordering an immediate suspension, is willing to allow Licensee a closed period of time to come in compliance with the Vermont Department of Taxes.
5. The Board shall defer to the Department of Taxes' determination whether Licensee has met all requirements to come into good standing.

ORDER

The Board hereby Orders that Licensee Akeskibum, Inc. d/b/a (1) Ake's Old Brick Tavern and (2) Akes Den's First and Third-Class liquor licenses be **SUSPENDED** effective 5:00 p.m. on Friday, January 30, 2015 unless the Department of Taxes certifies to DLC that Licensee is "now in good standing" prior to then. Otherwise, reinstatement shall occur only at such time that the Department of Taxes certifies to DLC that Licensee is "now in good standing."

DATED at Montpelier, Vermont this 14th day of January 2015.

VERMONT LIQUOR CONTROL BOARD

By: 
Stephanie M. O'Brien, 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).