

STATE OF ALABAMA,  
DEPARTMENT OF REVENUE,

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STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
ADMINISTRATIVE LAW DIVISION

§

vs.

§

DOCKET NO. MISC. 92-215

LEVON TURNER, d/b/a  
Automotive Sales Specialist, Inc.  
c/o George Huddleston, Esq. §  
P. O. Box 552  
Spanish Fort, AL 36527, §

Petitioner.

§

FINAL ORDER

The Revenue Department notified Levon Turner, d/b/a Automotive Sales Specialist, Inc. (Petitioner), of its intent to revoke the Petitioner's motor vehicle dealers license effective May 19, 1992.

The Department also assessed a \$500.00 penalty against the Petitioner pursuant to Code of Ala. 1975, §40-12-29.

The Petitioner appealed to the Administrative Law Division and a hearing was conducted on October 26, 1992 in Mobile, Alabama. The Petitioner's representative, George Huddleston, Esq., was notified of the hearing by certified mail but failed to appear. Assistant counsel Duncan Crow appeared for the Department. The relevant facts are set out below.

The Petitioner applied for and received a motor vehicle dealers license from the Department in October, 1991. The Petitioner's application stated that the Petitioner maintained a permanent place of business at 904 Randal Avenue in Daphne, Alabama. The application also stated that the location had

adequate space to display vehicles for sale and to keep adequate records necessary to conduct business, and that the Petitioner had sold 168 used vehicles during 1990. The Petitioner admitted on the application that there was no sign designating the location as a motor vehicle dealership.

The Department investigated and discovered that two unrelated businesses were located at 904 Randal Avenue in Daphne. No cars were being offered for sale at the location and no space was available from which the Petitioner could carry on business and keep records in the normal course of business. The Department agent also discovered that the business phone listed on the application was the Petitioner's beeper number. Finally, the Department's sales tax records showed that the Petitioner had reported only one or two taxable sales per month during the past two years.

Based on the above, the Department notified the Petitioner that his motor vehicle dealers license would be revoked, effective May 19, 1992. The Department also assessed the minimum \$500.00 penalty levied by Code of Ala. 1975, §49-12-29.

Code of Ala. 1975, §§40-12-390 through 40-12-400 govern the licensing of motor vehicle dealers, reconditioners, rebuilders and wholesalers in Alabama. Code of Ala. 1975, §40-12-392 requires that (1) the dealer must maintain a permanent business location, (2) the location must be sufficient to display vehicles for sale,

(3) the location must be identified by a sign as a motor vehicle dealership, and (4) the location must be suitable to maintain records and to conduct business. Code of Ala. 1975, §40-12-396 provides that the Department may revoke any license if the licensee fails to maintain a business premises, location or sign as required by §40-12-392.

The Petitioner admitted on his application that there was no sign identifying the location as a motor vehicle dealership. The evidence also indicates that the Petitioner was not operating a motor vehicle dealership at the location designated on the application. Based on the above, the Department clearly has sufficient grounds to revoke the Petitioner's motor vehicle dealers license as allowed by §40-12-396. The \$500.00 penalty assessed against the Petitioner pursuant to §40-12-29 for failure to comply with the above requirements is also affirmed.

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

Entered on October 30, 1992.

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BILL THOMPSON  
Chief Administrative Law Judge