

BEFORE THE OKLAHOMA BOARD OF CHIROPRACTIC EXAMINERS

In the Matter of:)
) Complaint No. 051D-2016
Licensee: Paul Boyd, D.C.)
License No.: 2465)

**FINDINGS OF FACT, CONCLUSIONS OF LAW AND FINAL ORDER
REGARDING NON-COMPLIANCE WITH OKLAHOMA TAX COMMISSION**

This matter came on for hearing before the Oklahoma Board of Chiropractic Examiners (the "Board") on **September 15, 2016**, on the Notice to Show Cause issued in the above case. The State appeared by and through Assistant Attorney General Martha R. Kulmacz. The Board advisor was Assistant Attorney General Grant Moak. The Respondent was duly served with the Notice to Show Cause and ~~appeared/appeared not~~. The Board members participating were: **Dr. Christopher Waddell, Dr. Jennifer Walker, Dr. Heather Van Wyhe, Dr. Heath Travis, Dr. Matt Aguliar, Dr. Troy Sturgill, Mr. Chase Snodgrass**. After hearing testimony, reviewing exhibits, and hearing argument or statements of the parties, the Board makes the following findings, conclusions and orders:

FINDINGS OF FACT
which the Board finds have been established by clear and convincing evidence:

1. Respondent is licensed by the Oklahoma Funeral Board, with the professional license number identified in the caption above, and was so licensed on July 1, 2016, the date by which application for license renewal was due to be submitted to the Board.

2. On the 15th day of September, 2016, the Oklahoma Tax Commission ("OTC") submitted notice to the Board of all individuals who according to OTC records had not complied with their income tax responsibilities despite OTC attempts to assist them. The notice was provided to the Board pursuant to the requirements of 68 O.S. Section 238.1. The OTC notice reflected that the OTC would notify the Board when any of the listed individuals came into

compliance so that their professional license with the Board could be renewed.

3. On and after the date of receipt of the OTC notice referenced in the preceding paragraph, the Board has not received notice that the Respondent identified in the caption above has come into compliance with the OTC.

4. On August 19, 2016, Board staff issued in this case a Notice to Show Cause Why the Board Should Not Deny 2016-2017 Applications for Renewal regarding Respondent's failure to be in compliance with the OTC, which noncompliance prohibits the Board from renewing Respondent's professional license. A copy of the Notice to Show Cause was mailed to the Respondent by certified mail and Respondent was duly provided with the required notice of the hearing scheduled **September 15, 2016**. The Respondent either failed to submit a response or submitted a response which does not establish compliance with the OTC. The Board has reviewed the evidence presented regarding service of process and approves the notice that was provided to Respondent.

5. Respondent timely applied for renewal and timely paid the renewal fees to renew Respondent's professional license for the 2016-2017 year.

6. The above named Respondent is not in compliance with the Respondent's income tax responsibilities with the Oklahoma Tax Commission.

CONCLUSIONS OF LAW

1. The Board has jurisdiction of this matter under 59 O.S. § 161.1 et seq., 68 O.S. § 238.1, and 75 O.S. § 314(B) and (C)(1). Due and proper notice of this proceeding was given and is hereby approved.

2. Title 68 O.S. §238.1 provides as follows:

E. If the Tax Commission notifies a licensee who is not in compliance with the income tax laws of this state as required in this section and such licensee does not respond to such notification or fails to come into compliance with the income tax laws of this state after an assessment has been made final or after the Tax Commission determines that every reasonable effort has been made to assist the licensee to come into compliance with the income tax laws of this state, the Tax Commission, notwithstanding the provisions of Section 205 of this title, shall so notify the licensing entity, which shall not renew or reissue the licensee's license at such time as it is subject to renewal or thereafter and shall notify the applicant of the reason for nonrenewal or failure to reissue. If a licensee who has been previously reported by the Tax Commission to a licensing entity as being out of compliance comes into compliance, the Tax Commission shall immediately notify the licensing entity. A licensing entity shall not be held liable for any action with respect to a state license pursuant to the provisions of this section.

3. The Oklahoma Tax Commission ("OTC") notified the Oklahoma Board of Chiropractic Examiners that the above Respondent is not in compliance with income tax responsibilities, as set forth in 68 O.S. §238.1(E). As such, the Oklahoma Board of Chiropractic Examiners is prohibited from renewing the Respondent's professional license until such time as the OTC notifies the Board that Respondent has come into compliance.

ORDER

IT IS THEREFORE ORDERED by the Oklahoma Board of Chiropractic Examiners as follows:

The Oklahoma Board of Chiropractic Examiners is prohibited from renewing Respondent's professional license until such time as the OTC notifies the Board that Respondent has come into compliance with income tax responsibilities. Thus, Respondent's professional license identified in the caption above is not renewed and is hereby suspended for the 2016-2017 year as set forth below, and shall not be renewed and reinstated until such time as: (1) the OTC notifies the Board that Respondent has come into compliance; and (2) Respondent pays to the Board a reinstatement fee of Four Hundred and 00/100 Dollars (\$400.00) and any other late

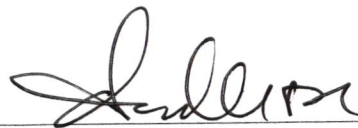
renewal fees and/or late renewal penalties which might apply.

IT IS FURTHER ORDERED that this order and the suspension of Respondent's license shall become effective and final only upon: (1) completion of anticompetitive review and a determination by the Oklahoma Attorney General, 74 O.S. § 18b(A)(5), that this order is in compliance with the Board's authority and mission to protect public health, safety and welfare; and (2) expiration of thirty (30) days after Respondent has been notified of the approved and fully executed Final Order either personally or by certified mail, return receipt requested, pursuant to 75 O.S. § 312(B). Upon the effective date of the suspension of your license, you must immediately cease practice because the practice of chiropractic is prohibited under 59 O.S. Section 161.11(C)(4) unless your license is active and in good standing with the Board. You may re-apply for renewal upon receipt by the Board of notice from the Oklahoma Tax Commission that you are in compliance with the income tax laws, and payment from you of any applicable reinstatement fees, late renewal fees and/or late renewal penalties.

For assistance with your tax issue, please contact the Oklahoma Tax Commission Compliance Division at 405-522-6800. The Respondent is reminded that nothing in this Order alters the requirement, if any, for Respondent to continue to submit annual applications for license renewal and to pay the annual renewal fees or be subject to the potential additional penalties or consequences for failing to do so.

All Members present voted "AYE".

Dated this **15th day of September, 2016.**



Dr. Christopher Waddell, Board President