

CIGARETTE TAX
(Including Controlled Substances Tax)
COURT CASE INDEX

457

Issue	Cite	Last Name	First Name	TAC		CC		CA		SC		Final
				Act.	Date	Act.	Date	Act.	Date	Act.	Date	
CIGARETTE TAX - REFUNDS, CLAIMS FOR - CLAIM FOR REFUND OF 70% OF CIGARETTE TAXES PAID DENIED BECAUSE THE TRIBE'S PROPERTY WAS NOT DESIGNATED A RESERVATION OR TRUST LAND ON OR BEFORE JANUARY 31, 1983	400-883 401-097 401-211	HO-CHUNK NATION		A	02/15/06	A	07/31/07	A	05/01/08	A	06/16/09	YES
DRUG TAX - APPEALS - CONSTITUTIONAL CHALLENGE - PETITIONER FAILED TO EXHAUST ADMINISTRATIVE REMEDIES BY APPEALING ASSESSMENT TO THE CIRCUIT COURT	400-108	SUTRICK	GARY S.					A	02/02/95			YES
DRUG TAX - APPEALS - TAX APPEALS COMMISSION - JURISDICTION - PETITION FOR REVIEW FILED MORE THAN 60 DAYS AFTER RECEIPT OF NOTICE OF ACTION - NOTICE OF APPEAL RIGHTS MISSING	400-442 400-486 400-546 WTB118-33 122-29	GILBERT	DAVID L.	A	08/27/99	R	06/21/00	R	06/06/01	D	09/19/01	YES
DRUG TAX - ASSESSMENT VOID - CONTROLLED SUBSTANCES TAX RULED UNCONSTITUTIONAL, SUBSEQUENT RE-ENACTMENT OF TAX BY LEGISLATURE CANNOT RESTORE PRIOR ASSESSMENT	WTB124-27	COLLINS	COOPER D.	R	10/16/00							YES
DRUG TAX - ASSESSMENT VOID - CONTROLLED SUBSTANCES TAX RULED UNCONSTITUTIONAL, SUBSEQUENT RE-ENACTMENT OF TAX BY LEGISLATURE CANNOT RESTORE PRIOR ASSESSMENT	WTB124-28	SCHMITZ	ELAINE K.	R	10/16/00							YES
DRUG TAX - ASSESSMENT VOID - CONTROLLED SUBSTANCES TAX RULED UNCONSTITUTIONAL, SUBSEQUENT RE-ENACTMENT OF TAX BY LEGISLATURE CANNOT RESTORE PRIOR ASSESSMENT	WTB124-28	SCHMITZ	EUGENE D.	R	10/16/00							YES
DRUG TAX - OCCUPATIONAL TAX - CONTROLLED SUBSTANCE - CONSTITUTIONALITY - PURCHASE OF STAMPS IS NOT SELF-INCRIMINATING	203-382	HEREDIA	PABLO					A	11/24/92			YES
DRUG TAX - PENALTY - FAILURE TO PAY TAX - PENALTY DOES NOT PUT DEALERS OF CONTROLLED SUBSTANCES IN DOUBLE JEOPARDY	203-299 WTB78-12	RILEY	QUINN J.					A	12/19/91			YES
DRUG TAX - REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - ADMINISTRATIVE REMEDIES MUST BE TIMELY PURSUED IN CONNECTION WITH ALL CLAIMS INCLUDING CONSTITUTIONAL ISSUES	400-609 400-664 WTB132-26 135-19 136-20	MORKIN	FOREST J.	D	07/10/02	D	01/10/03	A	10/29/03			YES
DRUG TAX - REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - ADMINISTRATIVE REMEDIES MUST BE TIMELY PURSUED IN CONNECTION WITH ALL CLAIMS INCLUDING CONSTITUTIONAL ISSUES	400-610 WTB132-27	SCHMITZ	AUSTIN J.	D	07/10/02	D	03/27/03					YES
DRUG TAX - REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - CLAIM FOR REFUND FILED MORE THAN TWO YEARS AFTER ASSESSMENT (MOTION FOR DISMISSAL)	400-524 WTB124-27	CRAVEN	JON P.	A	03/10/00	A	01/11/01					YES
DRUG TAX - REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - CLAIM FOR REFUND FILED MORE THAN TWO YEARS AFTER ASSESSMENT (MOTION FOR DISMISSAL)	400-442 400-486 WTB118-33 122-29	GILBERT	DAVID L.	A	08/27/99	R	06/21/00	R	06/02/01	D	09/19/01	YES
DRUG TAX - REFUNDS, CLAIMS FOR - OFFICE AUDIT - WITHIN TWO YEARS FOLLOWING - CLAIM FOR REFUND FILED MORE THAN TWO YEARS AFTER ASSESSMENT DATE	400-609 400-664 WTB132-26 135-19 136-20	MORKIN	FOREST J.	D	07/10/02	D	01/10/03	A	10/29/03			YES
DRUG TAX - REQUIREMENT TO AFFIX AND DISPLAY CONTROLLED SUBSTANCES TAX STAMP ON CONTROLLED SUBSTANCES DID NOT VIOLATE A DRUG DEALERS RIGHT AGAINST SELF-INCRIMINATION	400-156 400-273 WTB101-18 102-19	HALL	DARRYL J.					A	09/14/95	R	01/24/97	YES
DRUG TAX - STATUTE DID NOT EXPOSE DEALER TO MULTIPLE PUNISHMENTS FOR THE SAME OFFENSE IN VIOLATION OF DOUBLE JEOPARDY PROVISIONS OF THE CONSTITUTION	400-156	HALL	DARRYL J.					A	09/14/95			YES

Cigarette Tax (Including Controlled substances Tax) - continued

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DRUG TAX - TAX STAMP REQUIRED - DOUBLE JEOPARDY - POSSESSION OF A CONTROLLED SUBSTANCE WITH INTENT TO DELIVER IS NOT A LESSER-INCLUDED OFFENSE OF A TAX STAMP VIOLATION	400-560	LOVE	WILLY J.					A	08/07/01			YES
PENALTIES - DELINQUENT TAX - CIGARETTE USE TAX	202-313 WTB37-13 40-10	ELLIOTT	GEORGE R.	A	01/27/84	A	09/06/84					YES