

Third District Court of Appeal

State of Florida

Opinion filed April 26, 2017.
Not final until disposition of timely filed motion for rehearing.

No. 3D16-1549
Lower Tribunal No. DOR-14-109-AAAC

Copper Chimney, Inc.,
Appellant,

vs.

State of Florida Department of Revenue,
Appellee.

An Appeal from the State of Florida Department of Revenue.

Kogan Prober, P.A., and Pavel Kogan (Ft. Lauderdale), for appellant.

Pamela Jo Bondi, Attorney General, and Ryann E. White (Tallahassee),
Assistant Attorney General, for appellee.

Before LAGOA, SALTER, and LOGUE, JJ.

LOGUE, J.

Appellant, Copper Chimney, Inc., seeks review of the Department of Revenue's Final Order revoking its Certificate of Registration for failure to remit

sales taxes collected from its customers. The appellant argues that his due process rights were violated. “A quasi-judicial hearing generally meets basic due process requirements if the parties are provided notice of the hearing and an opportunity to be heard.” Jennings v. Dade Cty., 589 So. 2d 1337, 1340 (Fla. 3d DCA 1991). Given our review of the record, and under the facts of this case, there was no violation of the appellant’s due process rights.

Affirmed.