

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Cigarette Tax

MARTIN C. SHER,)
)
 Plaintiff,) TC-MD 040125C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
) **DECISION and GENERAL**
 Defendant.) **JUDGMENT OF DISMISSAL**

This matter is before the court on Plaintiff's written motion to dismiss, filed August 5, 2004. The case is currently pending before the court on Defendant's Motion for Summary Judgment (motion), filed June 30, 2004. Plaintiff was given 20 days to respond to Defendant's motion. The court did not receive a response from Plaintiff and court staff telephoned him to ask if he intended to file a response. Plaintiff advised court staff that he had paid the tax and wished to withdraw his appeal. Plaintiff followed up with a similar written request. Defendant has not filed a counterclaim.

After considering Plaintiff's motion, the court finds the case should be dismissed. Now, therefore,

IT IS ADJUDGED that this matter is dismissed.

Dated this ____ day of August 2004.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON AUGUST 11, 2004. THE COURT FILED THIS DOCUMENT AUGUST 11, 2004.