

**From:** Richard Kahn <[REDACTED]>  
**To:** "jeffrey E." <jeevacation@gmail.com>  
**Subject:** Use Tax - Janusz Banasiak  
**Date:** Wed, 15 Nov 2017 22:22:26 +0000

**Attachments:** 400089637\_Assessment.pdf; DR-15MO.pdf; 400089637\_Transaction\_Detail.pdf;  
111616\_CK3100\_Inflatable\_Marlin\_Services\_LLC\_-\_SPORTIS\_TUBES\_BAL\_DUE\_\$3,000.00.pdf;  
102616\_CK3302\_Inflatable\_Marlin\_Services\_LLC\_-\_SPORTIS\_TUBES\_2ND\_PAY\_\$5,000.00.pdf;  
091416\_CK3212\_Inflatable\_Marlin\_Services\_LLC\_-\_SPORTIS\_TUBES\_DEP\_\$8,000.00.pdf; BOL\_TSCW12168661\_-\_Sportis\_Tubes.pdf;  
LSJE\_AMEX\_AR\_Lund\_& Pullara\_092616\_\$471.34.pdf;  
012517\_CK3506\_Lund&Pullara\_INV2179\_\$798.96.pdf;  
032217\_CK3590\_Lund&Pullara\_INV2566\_\$511.07.pdf

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After providing Brian Taylor the auditor all the information regarding the tubes sent from STT and the tent / art work from Saudi Arabia he has concluded that we owe use tax plus interest totaling 1,347.24  
Brian based his conclusion on section 212.06 (8)(a) of the Florida Statute (see below)

*212.06 Sales, storage, use tax; collectible from dealers; "dealer" defined; dealers to collect from purchasers; legislative intent as to scope of tax.*

*(8)(a) Use tax will apply and be due on tangible personal property imported or caused to be imported into this state for use, consumption, distribution, or storage to be used or consumed in this state; provided, however, that, except as provided in paragraph (b), it shall be presumed that tangible personal property used in another state, territory of the United States, or the District of Columbia for 6 months or longer before being imported into this state was not purchased for use in this state. The rental or lease of tangible personal property which is used or stored in this state shall be taxable without regard to its prior use or tax paid on purchase outside this state.*

<https://www.flsenate.gov/Laws/Statutes/2012/212.06>

I asked if there were any other items outstanding and he was not aware of anything

Please advise if we should challenge assessment or pay  
Thank you

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