

MEMORANDUM

To: Mayor Pexton and Councilmembers
J.D. Cox, City Manager

From: Mary Nicol, Administrative Services Director/Treasurer

Date: April 17, 2024

RE: Sales Tax Delinquency: Coopers Arena, LLC; dba The Arena

On April 2, 2024, the State of Wyoming Liquor Division issued a sales tax hold notice for a sales tax delinquency for Coopers Arena. Per municipal code notice is to be provided to Council when such notice is received.

This is the third violation within the last three-year licensing terms.

- September 27, 2022: Sales tax violation: Sales tax hold: Show cause hearing: No action.
- August 31, 2023: Sales tax violation: Sales tax hold released same day as received.
- April 2, 2024: Sales tax violation: Sales tax hold.

This memo serves as a notification to Council only. If Council desires a show cause hearing, please direct staff to proceed as such with a motion, including the date of the Council meeting.