STATE OF MISSOURI
DEPARTMENT OF INSURANCE, FINANCIAL INSTITUTIONS & PROFESSIONAL REGISTRATION

IN THE MATTER OF:	)	
	)	
Christian M. Lentz	)	Case No. 07A000133
	)	
Applicant.	)	
	)	
Serve at:	)	
	)	
262 Bayview Dr. Lee's Summit MO 64066	)))	

REFUSAL TO RENEW BAIL BOND AGENT LICENSE

On March 16, 2007, Kathyrn Turner, as senior counsel for the Investigations Section of the Consumer Affairs Division, submitted a petition to the Director alleging cause for refusing to renew the bail bond agent license of Christian M. Lentz ("Applicant"). After reviewing the petition, and the investigative report, the Director issues the following findings of fact, conclusions of law and summary order:

FINDINGS OF FACT

1. Christian M. Lentz ("Applicant") is a Missouri resident with an address of 262 Bayview Drive, Lee's Summit, Missouri 64066.

2. On January 23, 2006, Applicant filed a Missouri Uniform Renewal Application for Bail Bond License ("Application") with the Department of Insurance, Financial Institutions and Professional Registration ("Department") seeking renewal of his bail bond agent license.

3. After the Application was returned to the Applicant for more information, the Application was received by the Department on February 8, 2007. Applicant's license expired on January 29, 2007.

4. The custodian of records for the Missouri Department of Revenue has certified that there was no record of Applicant having filed an individual income tax return with the Missouri Department of Revenue for the years 1999, 2000, 2001, 2002, 2003, 2004 and 2005.

5. Reports to Applicant's general bail bond agent, Anytime Bail Bonds, for August, September and October 2005 show that Applicant reported income of approximately $5,100.00.

6. Reports to Applicant's general bail bond agent, Afford Able Bail Bonds, for October 2005 through April 2006 show that Applicant reported income of approximately $19,620.00.

7. With the reporting of such income, Applicant is required to file state and federal income tax returns.

8. This order is in the public interest.

CONCLUSIONS OF LAW

9. Section 374.750, RSMo 2000 provides:

> The department may refuse to issue or renew any license required pursuant to sections 374.700 to 374.775 for any one or any combination of causes stated in section 374.755.

10. Section 374.755.1, RSMo Cum Supp 2005 provides, in part:

> The department may cause a complaint to be filed .....for any one or any combination of the following causes: .....
>
> (6) Violation of any provisions of or any obligation imposed by the laws of this state...

11. Section 143.481 RSMo Cum Supp 2006 provides, in part:

> An income tax return with respect to the tax imposed by sections 143.011 to 143.996 shall be made by the following:
>
> (1) Every resident individual who has a Missouri adjusted gross income of one thousand two hundred dollars or more,

or a greater amount as prescribed by the director of revenue and who is required to file a federal income tax return;

12. Section 143.911 RSMo 2000 provides:

> Any person who willfully attempts in any manner to evade or defeat any tax imposed by sections 143.011 to 143.996 or the payment thereof shall, in addition to other penalties provided by law, and upon conviction thereof, be fined not more than ten thousand dollars, or be imprisoned in the county jail for not more than one year or by not less than two nor more than five years in the state penitentiary or by both fine and imprisonment together with the cost of prosecution.

13. Applicant reported to his general bail bond agents during 2005 and 2006 income from the posting of bail bonds in Missouri courts, but Applicant failed to file a tax return for the years of 1999 through 2005.

14. Applicant's failure to file an income tax return for years in which he had income is a violation of §143.481 RSMo Cum Supp 2006 and §143.911 RSMo 2000, grounds for refusal to renew Applicant's bail bond agent license under Section 374.755.1(6) RSMo Cum Supp 2006.

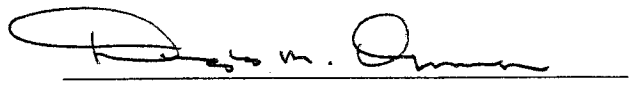
15. This order is in the public interest.

ORDER

IT IS THEREFORE ORDERED that the renewal of the bail bond agent license of Applicant Christian M. Lentz is hereby summarily REFUSED.

SO ORDERED.

WITNESS MY HAND THIS 5th DAY OF April, 2007.



DOUGLAS M. OMMEN
DIRECTOR