

WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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STATE OF WISCONSIN
BEFORE THE DEPARTMENT OF REGULATION AND LICENSING

IN THE MATTER OF DISCIPLINARY	:	
PROCEEDINGS AGAINST	:	FINAL DECISION
	:	AND ORDER
GREGORY DANIELS, D.C.,	:	LS0611011RAL
RESPONDENT.	:	

Division of Enforcement Case No. 06RAL073

The State of Wisconsin, Department of Regulation and Licensing, having considered the above-captioned matter and having reviewed the record and the Proposed Decision of the Administrative Law Judge, makes the following:

ORDER

NOW, THEREFORE, it is hereby ordered that the Proposed Decision annexed hereto, filed by the Administrative Law Judge, shall be and hereby is made and ordered the Final Decision of the State of Wisconsin, Department of Regulation and Licensing.

The rights of a party aggrieved by this Decision to petition the department for rehearing and the petition for judicial review are set forth on the attached "Notice of Appeal Information."

Dated this 14th day of June, 2007.

Celia M. Jackson, Secretary
Department of Regulation and Licensing

STATE OF WISCONSIN
BEFORE THE DEPARTMENT OF REGULATION AND LICENSING

IN THE MATTER OF THE DISCIPLINARY :
PROCEEDINGS AGAINST :

GREGORY DANIELS, D.C., :
RESPONDENT. :

:
: PROPOSED DECISION
: AND ORDER
: Case No. LS0611011RAL
:

[DOE Case #06RAL073]

The parties to this action are:

Gregory Daniels, D.C.
c/o Mr. Raymond Dall'Osto
Gimbel, Reilly, Guerin & Brown
330 E. Kilbourn Avenue, #1170
Milwaukee, WI 53202-3146

Department of Regulation and Licensing
Division of Professional Credentialing Processing
P.O. Box 8935
Madison, WI 53708-8935

Department of Regulation & Licensing
Division of Enforcement
P.O. Box 8935
Madison, WI 53708-8935

PROCEDURAL HISTORY

A hearing in the above-captioned matter was held on May 10, 2007, before Administrative Law Judge Jacquelynn B. Rothstein. The Division of Enforcement appeared by attorney Jeanette Lytle. Dr. Daniels appeared by his attorney, Mr. Raymond Dall'Osto. Mr. Dall'Osto appeared telephonically; Dr. Daniels waived his appearance.

Based on the entire record in this case, the undersigned administrative law judge recommends that the Department of Regulation and Licensing adopt as its final decision in this matter the following Findings of Fact, Conclusions of Law, and Order.

FINDINGS OF FACT

1. Gregory R. Daniels, D.C., (dob 8/29/57) is duly licensed as a chiropractor in the State of Wisconsin (License # 12-1931). His license was first granted on July 19, 1984.
2. Dr. Daniels' most recent address on file with the Wisconsin Chiropractic Examining Board is 2257 S. 108th Street located in West Allis, Wisconsin.
3. At all times relevant to this action, Dr. Daniels was working as a chiropractor in Wisconsin.
4. On September 13, 2006, the Wisconsin Department of Revenue issued a Certificate of Delinquent Taxes in which it found Dr. Daniels to be liable for delinquent taxes under Chapters 71 and 77 of the Wisconsin Statutes in the amount of \$43,927.16 together with accruing interest as provided by law.

CONCLUSIONS OF LAW

1. The Wisconsin Department of Regulation and Licensing has jurisdiction in this matter pursuant to § 440.12, Wis. Stats.
2. By having been found liable for delinquent taxes by the Wisconsin Department of Revenue under § 73.0301, Wis. Stats., Dr. Daniel's chiropractic license is subject to revocation by the Wisconsin Department of Regulation and Licensing.

ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED that Gregory Daniels' license to practice as a chiropractor is **REVOKED**.

OPINION

Dr. Daniels is a licensed chiropractor in the State of Wisconsin. On September 13, 2006, the Wisconsin Department of Revenue issued a Certificate of Delinquent Taxes in which it found Dr. Daniels to be liable for delinquent taxes under Chapters 71 and 77 of the Wisconsin Statutes in the amount of \$43,927.16 together with accruing interest as provided by law. Dr. Daniels requested a hearing with respect to the Department of Revenue's finding. On April 17, 2007, the Department of Revenue issued an Order in which it affirmed the delinquent tax balance and noted that it remained unpaid. To date, there is no evidence to suggest that Dr. Daniels has paid his outstanding tax delinquency.

Under § 440.12, Wis. Stats., the Department of Regulation and Licensing is obligated to revoke a professional credential if the Department of Revenue certifies that under § 73.0301, Wis. Stats., the credential holder is liable for delinquent taxes, as defined in § 73.0301 (1) (c), Wis. Stats. On the basis of the Certificate of Delinquent Taxes and the subsequent Order by the Department of Revenue dated April 17, 2007, there is ample evidence that demonstrates that Dr. Daniels has a tax delinquency. *See* Ex. 1 and 3. As a result, the Department of Regulation and Licensing must take action against his chiropractic license, which, under § 440.12, Wis. Stats., requires revocation of his credential. It is therefore the recommendation of the undersigned that Dr. Daniels' Wisconsin chiropractic license be revoked.

Dated at Madison, Wisconsin, this 15th day of May, 2007.

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DEPARTMENT OF REGULATION & LICENSING
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Jacquelynn B. Rothstein
Administrative Law Judge