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Claremont Man Sentenced on Tax Charge

PIERRE, S.D. – Lyndon Todd Martins of Claremont was sentenced on Nov. 19, 2012, after pleading guilty to one Class 6 felony charge of making a false or fraudulent return in attempting to defeat or evade sales tax in violation of SDCL 10-45-48.1(1).

The forty-eight year old owner and operator of Todd's Tavern in Amherst received a suspended imposition of sentence from Circuit Court Judge Jack R. Von Wald. Per the conditions of the suspended sentence, Martins was ordered to pay restitution in the amount of \$67,318.50 in tax, penalty and interest to the State of South Dakota as well as \$3,104 for prosecution and court costs. Martins has already paid over \$36,000 of the amount due, with the remaining balance to be paid over a period of time. In addition, Martins was ordered to spend 30 days in jail, 15 with work release and 15 without, fined \$1,000 and placed on probation for a period of five years.

Martins was originally charged with two Class 1 misdemeanors and five Class 6 felonies. An investigation conducted by the Department revealed Martins substantially underreported the gross receipts from his business operation.

The case was investigated by the South Dakota Department of Revenue Investigative Services Bureau, audited by the Department's Audit Division and was prosecuted by Special Assistant Attorney General Donald N. Srstka.