STATE OF VERMONT
BOARD OF MEDICAL PRACTICE

In re: Santiago Cancio-Bello, M.D.	)	Docket No. ADMT 1-0310

DECISION AND ORDER

This order responds to the State's Specification of Charges requesting the suspension of Dr. Santiago Cancio-Bello's medical license (042-0005243) in the above captioned matter.

Procedural History

On March 4, 2010, the State of Vermont, represented by the Office of the Attorney General ("Attorney General"), filed a Specification of Charges with the Board of Medical Practice ("Board") alleging that Dr. Cancio-Bello was not in good standing with respect to taxes owed to the State of Vermont.

On March 24, 2010, the Board issued a Notice of Hearing on the Specification of Charges. The hearing was held, as noticed, on May 5, 2010, at the Board's regularly scheduled monthly meeting at Gifford Medical Center, Randolph, Vermont.

Appearances: Marjorie Power, Esq., served as Presiding Officer. Respondent Santiago Cancio-Bello, M.D., appeared *pro se*. Assistant Attorney General Terry Lovelace appeared for the State of Vermont. The Board members hearing this matter are identified in the Board's minutes.

After taking testimony, the Board informed the parties that it would adjourn the hearing for a month to its next regularly scheduled hearing on June 2, 2010. Respondent did not attend the second hearing.

The Board has based its decision and order on the following findings of fact and conclusions of law.

Findings of Fact

1. Respondent has filed all his Vermont income tax returns.

2. As of May 4, 2010, Respondent had failed to remit full income tax payments for the years 2001, 2002, 2003, 2005, 2006, 2008, and 2009. He has an unpaid balance of Vermont personal income taxes, together with interest and penalties, in the amount of $26,935.38.

3. In the past, Respondent has agreed to payment plans with the Vermont Department of Taxes (Tax Department) for his tax arrearages, but has failed to adhere to those plans. He has not been in good standing with respect to Vermont state taxes since October 25, 2009.

4. Respondent has not contacted the Tax Department to renegotiate a tax payment plan.

5. Respondent has no pending tax appeals.

6. Respondent is not in compliance with his obligations to pay personal income taxes as required by 32 V.S.A. Sections 5871 and 5873.

Conclusions of Law and Decision

Vermont state tax law requires that "an agency shall revoke or suspend any license or other authority to conduct a trade or business (including a license to practice a profession) issued to any person if the agency finds that taxes . . . have not been paid and that the taxpayer's liability for such taxes is not under appeal." 32 V.S.A. Section 3113(f). All that is required as *prima facie* evidence of the alleged failure to pay is a written representation to that effect from the Department of Taxes. Id. The affidavit of Judith Lambert, Supervisor of Tax Collections within the Compliance Division of the Tax Department, admitted as Exhibit 1, provides that evidence.

Respondent has failed to pay income taxes in full for seven out of the last nine years and has failed to live up to payment plans for his outstanding tax liabilities. Although there is a hardship provision in the statute, the Respondent has adduced no documentary evidence to support such an exception nor has he made any attempt to contact the Tax Department in order to renegotiate his payments to a level that he can sustain.

In accordance with the applicable law and the facts of this case, the Board must suspend Respondent's license unless the taxpayer's tax liability is under appeal. 32 V.S.A. Section 3113(f). No such appeal is pending.

Accordingly, the Board is suspending Respondent's license to practice medicine until such time as the Tax Department certifies to the Board that Respondent is again in good standing with regard to his state taxes. In order to be in good standing, Respondent must pay all taxes due, appeal his tax liability, or arrange a payment plan with the Department of Taxes and stay current with the payments. 32 V.S.A. Section 3113(g)(1-3).

ORDER

In accordance with the Findings of Fact and Conclusions of Law set forth above:

1. The license to practice medicine of Respondent Santiago Cancio-Bello, M.D., is hereby SUSPENDED, pursuant to 32 V.S.A. Section 3113(f), pending certification of the Vermont Department of Taxes that he is in good standing with regard to his state taxes.

2. During the pendency of this SUSPENSION, Respondent may NOT see patients, counsel patients, evaluate or assess patients, prescribe for patients, or hold himself out in any way as currently and validly licensed to practice medicine in the State of Vermont. Any such acts by Respondent would be deemed to be in violation of this Order and could subject Respondent to further sanctions. Referrals of existing patients by Respondent to other physicians for care shall not be deemed to be in violation of this order.

FOR THE BOARD:

Patricia A. King MD PhD

DATE: June 2, 2010

Patricia King, M.D
Chair, Vermont Board of Medical Practice