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Attorney General Steve Marshall Announces Convictions of Convenience Store Operators for Failure to Pay State Sales Taxes

(MONTGOMERY) – Attorney General Steve Marshall today announced the convictions of two convenience store operators for willfully failing to pay sales taxes. Simon Njuku, 45, of Irondale, managed Betty Foodmart on U.S. Highway 280 in Childersburg; and Mehryar Nasserri, 44, of New Market, owned and operated Sunoco on Winchester Road in Huntsville. Both men pleaded guilty this morning in Montgomery County Circuit Court.

Njuku and Nasserri each admitted that they routinely underreported their convenience stores' gross sales in order to reduce their tax bill. Under state law, businesses must report and pay sales taxes to the Alabama Department of Revenue on a monthly basis. An investigation by the Alabama Department of Revenue revealed that these convenience store operators underreported their sales – and reduced their tax bill – each month for a period of nearly three years, between January 2016 and December 2018. The investigation revealed that Njuku underpaid his business sales tax by \$20,454.58, and Nasserri underpaid his business sales tax by \$73,499.82.

In both cases, the Court imposed a reverse split sentence, with the defendants ordered to first serve a term of three years' probation, followed by two years' imprisonment which the Court has the discretion to suspend upon completion of probation. The defendants also were ordered to pay full restitution as well as interest and penalties. Njuku must pay \$13,765.05 in addition to making restitution for the \$20,454.58. Nasserri must pay \$48,815.10 in addition to making restitution for the \$73,499.82.

Attorney General Marshall commended his Special Prosecutions Division for its prosecution of this case, noting in particular Assistant Attorneys General Peggy Rossmanith and Nathan Mays, and thanked the Alabama Department of Revenue for its investigation and referral of the matter.

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