

**BEFORE THE OREGON  
STATE BOARD OF NURSING**

**In the Matter of** ) **FINAL ORDER OF SUSPENSION**  
**Laura Koskenmaki, RN** ) **BY DEFAULT**  
)  
**License No. 096007347RN** ) **Reference No. 13-00791**

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The Oregon State Board of Nursing (Board) is the state agency responsible for licensing, regulating and disciplining certain health care providers, including Registered Nurses. Laura Koskenmaki (Licensee) is a Registered Nurse in the state of Oregon.

This matter was considered by the Board at an interim teleconference meeting in Portland, Oregon on January 16, 2013. Licensee did not appear personally.

On November 19, 2012, a Notice stating that the Board intended to suspend the Registered Nurse License of Laura Koskenmaki was sent to her via certified and first-class mail to her address of record. The Notice alleged that Licensee was reported to the Board by the Oregon Department of Revenue (Department) for failure to maintain tax compliance and that, pursuant to ORS 305.385(4), the Board is required to suspend a licensee's license upon request by the Department.

The Notice granted Licensee an opportunity for hearing if requested within twenty (20) days of the mailing of the Notice. No such request for hearing has been received by the Board. The Notice designated the Board's file on this matter as the record for purposes of default.

NOW THEREFORE, after consideration of its records and files related to this matter, the Board enters the following Order:

-I-

**FINDINGS OF FACT**

Based on the evidence submitted through the Notice and the agency file in this case, the Board finds the following:

1. Licensee was issued a Registered Nurse License in the state of Oregon on October 30, 1996.
2. On or about August 6, 2012, the Board received a notice from the Department instructing the Board to suspend Licensee's Registered Nurse License based on the Department's determination that she is not in compliance with Oregon tax laws. In its notice, the Department alleged that:
  - a. Licensee has neglected or refused to file tax return(s) or pay tax;
  - b. The Department has not been able to collect the tax through other collection methods; and

- c. Licensee has not filed a good-faith appeal before the Department.
3. On November 19, 2012, Board staff mailed a Notice of Proposed Suspension to Licensee via first-class and certified mail. The Notice granted Licensee 20 days from the date of the mailing of the Notice to request a hearing. The Notice also designated that the agency file would be the record for purposes of default.

**-II-**

**CONCLUSIONS OF LAW**

1. That the Board has jurisdiction over the Licensee, Laura Koskenmaki, and over the subject matter of this proceeding.
2. That Licensee's failure to maintain tax compliance with the Oregon Department of Revenue is grounds for suspension pursuant to ORS 305.385.
3. That Licensee defaulted on the Notice by not requesting a hearing within the allotted twenty (20) days and, as a result, pursuant to ORS 183.417(3), the Board may enter a Final Order by Default.

**-III-**

**ORDER**

Based on the foregoing Findings of Fact and Conclusions of Law, and the Board being fully advised in the premises, it is hereby:

ORDERED that the Registered Nurse License of Laura Koskenmaki is SUSPENDED for a minimum of two weeks, commencing five business days from the date this Order is signed, and shall continue until such time as the Board receives a certificate issued by the Oregon Department of Revenue that Licensee is in good standing with respect to any returns due and taxes payable to the Department as of the date of the certificate.

DATED this \_\_\_\_ day of January, 2013

**FOR THE BOARD OF NURSING OF THE STATE OF OREGON**

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Kay Carnegie, RN, MS  
Board President