

§3211. Cancellation of licenses, registrations

If a person licensed or registered under this chapter files a false report of the information required by this chapter, or fails, refuses or neglects to file a return required by this chapter or to pay the full amount of the tax as required by this chapter, the State Tax Assessor may cancel the license or registration and give notice to that person of the cancellation. [PL 2009, c. 434, §56 (AMD).]

Upon receipt of a written request from a person licensed or registered under this chapter to cancel the license or registration issued to that person, the assessor may cancel that license or registration effective 30 days from the date of the written request, in which event the license or registration certificate issued to that person must be surrendered to the assessor. If the assessor determines that a person to whom a license or registration has been issued under this chapter is no longer engaged in the sale or use of special fuel and has not been so engaged for a period of 6 months, the assessor may cancel that license or registration by giving that person 30 days' notice of the cancellation, in which event the license or registration certificate issued to that person must be surrendered to the assessor. [PL 2009, c. 434, §56 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 1999, c. 733, §14 (AMD). PL 1999, c. 733, §17 (AFF). PL 2007, c. 438, §82 (AMD). PL 2009, c. 434, §56 (AMD).

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