§2904. Certificates

Every person that is a distributor, wholesaler, importer or exporter of internal combustion engine fuel in the State shall file an application for a certificate with the State Tax Assessor on forms prescribed and furnished by the assessor. A person may not sell or distribute internal combustion engine fuel until the certificate is furnished by the assessor and displayed as required by this section. One copy of the certificate, certified by the assessor, must be displayed in each place of business of the person. If the assessor has reasonable cause to believe that the person has ceased to do business or that the person has violated this chapter or rules adopted under this chapter, the assessor may on reasonable notice to the person suspend the person's certificate until satisfied to the contrary. A person whose certificate has been suspended may not act as a distributor, wholesaler, importer or exporter until the certificate is restored by the assessor. A suspended certificate must be surrendered to the assessor upon request. Notice is sufficient if sent by mail and addressed to the person at the address designated in the certificate. The suspension is subject to review as provided in section 151. [PL 2009, c. 434, §40 (RPR).]

SECTION HISTORY

PL 1967, c. 94, §6 (AMD). PL 1973, c. 585, §11 (AMD). PL 1987, c. 772, §29 (AMD). PL 2007, c. 407, §2 (AMD). PL 2009, c. 434, §40 (RPR).

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