§1232. Licenses

1. Information provided to commissioner. At the request of the commissioner, every department, board, commission, division, authority, district or other agency of the State issuing or renewing a license or other certificate of authority to conduct a profession, trade or business shall provide to the commissioner, in such form as the commissioner may prescribe, a list of all licenses or certificates of authority issued or renewed by that agency during the preceding calendar year, beginning with calendar year 1993. The list provided to the commissioner must contain the name, address, social security or federal identification number of the licensees and such other identifying information as the commissioner may adopt by rule. Notwithstanding other provisions of law, a person seeking a license or certificate of authority or a renewal shall provide, and the responsible agency shall collect, the information required by the commissioner under this section. Failure by a person to provide that information to a licensing or certifying agency results in an automatic denial of a request for a license or certificate of authority or a renewal.

[PL 1993, c. 312, §5 (NEW).]

2. Failure to file or pay taxes; determination to prevent renewal, reissuance or other extension of license or certificate. If the commissioner determines that an employer who holds a state-issued license or certificate of authority to conduct a profession, trade or business has failed to file a return at the time required under this chapter or has failed to pay a tax liability due under this chapter that has been demanded and the employer continues to fail to file or pay after at least 2 specific written requests to do so, the commissioner shall notify the employer in writing by certified mail, return receipt requested, that refusal to file the required tax return or to pay the overdue tax liability may result in loss of license or certificate of authority.

This written notice must include information about the opportunity to request a fact-finding interview for the purpose of determining essential facts, negotiating a payment agreement and determining the appropriateness of further enforcement under this section.

If the employer requests a fact-finding interview within 30 days, the commissioner shall schedule the interview at which the commissioner shall attempt to negotiate a reasonable payment agreement. The employer must be notified in writing if the commissioner's determination is to prevent renewal, reissuance or extension of the license or certificate of authority by the issuing agency. If the employer enters into a payment agreement, a determination may not be made under this section until the employer fails to comply with the agreement.

If the employer continues, for a period in excess of 30 days from notice of possible denial of renewal or reissuance of a license or certificate of authority, to fail to file or show reason why the person is not required to file or if the employer continues not to pay, the commissioner shall notify the employer in writing of the determination to prevent renewal, reissuance or extension of the license or certificate of authority by the issuing agency.

A review of the determination is available by filing an appeal under section 1226 to the Division of Administrative Hearings. Either by failure to proceed to the next step of appeal or by exhaustion of the steps of appeal, the determination of the commissioner's right to prevent renewal or reissuance becomes final unless otherwise determined by appeal.

In any event, the license or certificate of authority in question remains in effect until all appeals are taken to their final conclusion. This subsection may not be invoked for any tax liability under appeal. [PL 2019, c. 585, §6 (AMD).]

3. Refusal to renew, reissue or otherwise extend license or certificate. Notwithstanding any other provision of law, any issuing agency that is notified by the commissioner of the commissioner's final determination to prevent renewal or reissuance of a license or certificate of authority under subsection 2 shall refuse to reissue, renew or otherwise extend the license or certificate of authority.

Notwithstanding Title 5, sections 10003 and 10005, an action by an issuing agency pursuant to this subsection is not subject to the requirements of Title 5, chapter 375, subchapters IV and VI and no hearing by the issuing agency or in District Court is required. A refusal by an agency to reissue, renew or otherwise extend the license or certificate of authority is deemed a final determination within the meaning of Title 5, section 10002.

[PL 1993, c. 312, §5 (NEW); PL 1999, c. 547, Pt. B, §78 (AMD); PL 1999, c. 547, Pt. B, §80 (AFF).]

- 4. Subsequent reissuance, renewal or other extension of license or certificate. The agency may reissue, renew or otherwise extend the license or certificate of authority in accordance with the agency's statutes and rules after the agency receives a certificate issued by the commissioner that the person is in good standing with respect to all returns due or with respect to any tax due as of the date of issuance of the certificate. An agency may waive any applicable requirement for reissuance, renewal or other extension if it determines that the imposition of that requirement places an undue burden on the person and that a waiver of the requirement is consistent with the public interest. [PL 1993, c. 312, §5 (NEW).]
- **5. Financial institutions excluded.** This section does not apply to any registration, permit, order or approval issued pursuant to Title 9-B nor does it apply to tax registration certificates issued by the Bureau of Revenue Services for sales tax, withholding tax and fuel tax.

[PL 1993, c. 312, §5 (NEW); PL 1997, c. 526, §14 (AMD).]

SECTION HISTORY

PL 1993, c. 312, §5 (NEW). PL 1997, c. 526, §14 (AMD). PL 1999, c. 547, §B78 (AMD). PL 1999, c. 547, §B80 (AFF). PL 2019, c. 585, §6 (AMD).

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