

§1757. Revocation of registration

The State Tax Assessor may revoke the registration certificate of a registrant who fails to file, within 15 days after receipt of notice, a bond or deposit required under section 1759 and may revoke for cause a registration certificate issued under this Part. The assessor may revoke the registration certificate of a registrant who fails to file with the assessor within 15 days after the due date a return as required under this Part. A revocation is reviewable in accordance with section 151. If a registrant fails to pay any tax required by this Part when the tax is shown to be due on a return filed by the registrant, or admitted to be due by the registrant, or has been determined to be due and that determination has become final, notification of the registrant by the assessor as provided in this section operates to suspend the registration certificate from the date of the notice of suspension until the delinquent tax is paid or a bond or deposit required under section 1759 is filed with the assessor or it is determined by an appropriate court that revocation is not warranted. [PL 2007, c. 438, §32 (AMD).]

SECTION HISTORY

PL 1977, c. 694, §702 (RPR). PL 1979, c. 520, §3 (AMD). PL 1985, c. 691, §9 (AMD). PL 2007, c. 438, §32 (AMD).

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