

§3204. Licenses

Every person operating as a supplier, wholesaler or retailer 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 special 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 or has failed to appear in court for any violation of 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 supplier, wholesaler or retailer until the certificate is restored by the assessor. Suspended certificates must be surrendered to the assessor upon request. The suspension is reviewable in accordance with section 151. [PL 2009, c. 434, §52 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 1999, c. 733, §7 (AMD). PL 1999, c. 733, §17 (AFF). PL 2009, c. 434, §52 (AMD).

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