

**297A.85 CANCELLATION OF PERMITS.**

The commissioner may cancel a permit if one of the following conditions occurs:

- (1) the permit holder has not filed a sales or use tax return for at least one year;
- (2) the permit holder has not reported any sales or use tax liability on the permit holder's returns for at least two years;
- (3) the permit holder requests cancellation of the permit; or
- (4) the permit is subject to cancellation pursuant to section 270C.722, subdivision 2, paragraph (a).

**History:** 2000 c 418 art 1 s 29; 2003 c 127 art 8 s 12; 2005 c 151 art 2 s 17