

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;
- (4) the permit is subject to cancellation under section 270C.722, subdivision 2, paragraph (a); or
- (5) the permit is subject to cancellation under section 297A.84.

History: 2000 c 418 art 1 s 29; 2003 c 127 art 8 s 12; 2005 c 151 art 2 s 17; 1Sp2019 c 6 art 23 s 3