

**148B.06 TAX CLEARANCE CERTIFICATE.**

Subdivision 1. MS 2018 [Repealed, 2019 c 52 s 20]

Subd. 2. **Hearing.** In lieu of the notice and hearing requirements of section 148B.371, when a licensee or applicant is required to obtain a clearance certificate under this subdivision, a contested case hearing must be held if the licensee or applicant requests a hearing in writing to the commissioner of revenue within 30 days of the date of the notice required in subdivision 1. The hearing must be held within 45 days of the date the commissioner of revenue refers the case to the Office of Administrative Hearings. Notwithstanding any other law, the licensee or applicant must be served with 20 days' notice in writing specifying the time and place of the hearing and the allegations against the licensee or applicant. The notice may be served personally or by mail.

Subd. 3. **Information required.** The board shall require all licensees or applicants to provide their Social Security number and Minnesota business identification number on all license applications. Upon request of the commissioner of revenue, the board must provide to the commissioner of revenue a list of all licensees and applicants, including the name and address, Social Security number, and business identification number. The commissioner of revenue may request a list of the licensees and applicants no more than once each calendar year.

**History:** 1987 c 347 art 1 s 6; 1989 c 184 art 2 s 5; 1991 c 292 art 2 s 38,39,74; 1993 c 13 art 2 s 6; 1997 c 193 s 8; 2023 c 25 s 53