

§ 119-19. Authority of Secretary to cancel or revoke a license.

(a) **Reasons.** – The Secretary of Revenue may cancel a license issued under this Article upon the written request of the licensee. The Secretary may summarily revoke a license issued under this Article or under Article 36C or 36D of Chapter 105 of the General Statutes when the Secretary finds that the licensee is incurring liability for the tax imposed by this Article after failing to pay a tax when due under this Article. The Secretary may revoke the license of a licensee who files a false report under this Article or fails to file a report required under this Article after holding a hearing on whether the license should be revoked.

(b) **Procedure.** – The Secretary must send a person whose license is summarily revoked a notice of the revocation and must give the person an opportunity to have a hearing on the revocation within 10 days after the revocation. The Secretary must give a person whose license may be revoked after a hearing at least 10 days' written notice of the date, time, and place of the hearing. A notice of a summary license revocation and a notice of hearing must be sent by registered mail to the last known address of the licensee.

(c) **Release of Bond.** – When the Secretary cancels or revokes a license and the licensee has paid all taxes and penalties due under this Article, the Secretary must either return to the licensee the bond filed by the licensee or notify the person liable on the bond and the licensee that the person is released from liability on the bond. (1933, c. 544, s. 10; 1967, c. 1110, s. 12; 1973, c. 476, s. 193; 1995, c. 390, s. 24; 2004-170, s. 34; 2017-204, s. 4.6(d).)