**§172. Denial, suspension or revocation of license**

If any tax liability imposed under this Title that has become final, other than a liability for a tax imposed under Part 2, remains unpaid in an amount exceeding $1,000 for a period greater than 15 days after the taxpayer has received notice of that finality by personal service or certified mail, and the taxpayer fails to cooperate with the bureau in establishing and remaining in compliance with a reasonable plan for liquidating that liability, the State Tax Assessor shall certify the liability and lack of cooperation: [PL 2019, c. 659, Pt. F, §2 (AMD).]

**1. Liquor licensee.**  If the taxpayer is a liquor licensee, to the Department of Administrative and Financial Services, which shall construe that liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's liquor license in accordance with Title 28‑A, section 707 and chapter 33;

[PL 2019, c. 231, Pt. A, §2 (AMD).]

**2. Motor vehicle dealer.**  If the taxpayer is a licensed motor vehicle dealer, to the Secretary of State, who shall construe that liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's motor vehicle dealer license in accordance with Title 29‑A, section 903; or

[PL 2019, c. 231, Pt. A, §3 (AMD).]

**3. Adult use cannabis licensed establishment.**  If the taxpayer is a cannabis establishment, as defined in Title 28‑B, section 102, subsection 29, to the Department of Administrative and Financial Services, which shall construe that liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's cannabis establishment license in accordance with Title 28‑B, chapter 1, subchapter 8.

[PL 2019, c. 231, Pt. A, §4 (NEW); PL 2021, c. 669, §5 (REV).]

SECTION HISTORY

PL 1981, c. 364, §11 (NEW). PL 1987, c. 45, §B6 (AMD). PL 1995, c. 65, §A137 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1997, c. 373, §171 (AMD). PL 2003, c. 451, §T15 (AMD). PL 2011, c. 380, Pt. J, §7 (AMD). PL 2013, c. 368, Pt. V, §57 (AMD). PL 2019, c. 231, Pt. A, §§2-4 (AMD). PL 2019, c. 659, Pt. F, §2 (AMD). PL 2021, c. 669, §5 (REV).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.