

**452A.19 Revocation of refund permit.**

1. Any refund permit issued under [this chapter](#) may be revoked by the department for any of the following violations, but only after the holder of the permit has been given reasonable notice of the intention to revoke the permit and reasonable opportunity to be heard:

- a. Using in support of a refund claim a false or altered invoice.
- b. Making a false statement in a claim for refund or in response to an investigation by the department of a claim for refund.
- c. Refusal to submit the holder's books and records for examination by the department.

2. A person whose refund permit is revoked for cause may not obtain another refund permit for a period of one year after the revocation. A refund permit under which a refund is not claimed for a period of three years or a refund permit whose holder has moved from the county in which the holder resided at the time of application for the permit is invalid subject to reinstatement or issuance of a new permit upon application as provided in [section 452A.18](#).

[C27, 31, §5093-a4, -a6, -a7, -a8; C35, §5093-f22, -f31; C39, §**5093.22**, **5093.31**; C46, 50, 54, §324.43, 324.58, 324.59; C58, 62, 66, 71, 73, 75, 77, 79, 81, §324.19]

[86 Acts, ch 1241, §7](#)

C93, §452A.19

[2002 Acts, ch 1150, §19](#); [2011 Acts, ch 25, §143](#)

Referred to in [§452A.74](#)