

**138.340 Revocation of dealer's or transporter's license -- Notice -- Hearing -- Appeal -- Cancellation.**

- (1) If any dealer or transporter required to be licensed under KRS 138.310 files a false report of the data or information required by KRS 138.210 to 138.280, or fails, refuses or neglects to file the reports required by those sections, even though no tax is due, or to pay the full amount of tax as required by those sections, or fails to meet the qualifications of a dealer as set out in KRS 138.210, or violates any other provision of this chapter, the license of the dealer or transporter may be revoked by the Department of Revenue. The licensee shall be notified by certified or registered letter or summons. The letter or summons shall apprise the licensee of the charge or charges made against him and he shall have a reasonable opportunity to be heard before his license may be revoked. The summons may be served in the same manner and by the same officers or persons as provided by the Rules of Civil Procedure, or it may be served in that manner by an employee of the Department of Revenue. The hearing shall be set at least five (5) days after the summons is served or the letter delivered. Any aggrieved licensee may appeal from an order of revocation by the Department of Revenue to the Kentucky Board of Tax Appeals as provided by law, subject to the condition that the licensee has made bond sufficient in the opinion of the Department of Revenue to protect the Commonwealth from loss of revenue.
- (2) The department may cancel the license:
  - (a) Upon request in writing from the licensee, the cancellation to become effective sixty (60) days from the date of receipt of the request; or
  - (b) Upon determination that the licensee has had no reportable activity in Kentucky for at least the immediately preceding six (6) consecutive monthly reporting periods.

**Effective:** March 25, 2015

**History:** Amended 2015 Ky. Acts ch. 67, sec. 17, effective March 25, 2015. -- Amended 2005 Ky. Acts ch. 85, sec. 368, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 98, sec. 5, effective July 13, 1990. -- Amended 1988 Ky. Acts ch. 285, sec. 14, effective August 1, 1988. -- Amended 1980 Ky. Acts ch. 218, sec. 3, effective July 1, 1980. -- Amended 1964 Ky. Acts ch. 141, sec. 27. -- Amended 1962 Ky. Acts ch. 203, sec. 4. -- Amended 1952 Ky. Acts ch. 193, sec. 7. -- Amended 1942 Ky. Acts ch. 92, secs. 2 and 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281g-19.