

Proposed Hawaii Administrative Rules
Hearing Date: October 17, 2017

DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,
Hawaii Administrative Rules

_____, 2017

SUMMARY

1. §18-231-3-14.17 is amended.

§18-231-3-14.17 Revocation of licenses because of abandonment. ***

(d) Before the director may revoke a license because of abandonment, the director shall give notice of intention to revoke the license by publishing the notice for a period of at least forty-five days on the department of taxation's website.

(e) If a person whose license is revoked:

- (1) Disputes that the license has been abandoned, or
- (2) Claims that the department may not revoke the license because of a reason stated in section 237-9(c), 237D-4(g), or 251-3(c), HRS, or for any other valid reason,

the licensee shall petition the director in writing setting forth reasons why revocation should not occur, no later than ninety days after the publication of the notice described in subsection (d).

[Eff 6/18/94; am] (Auth: HRS §§231-3(9), 237-9(b), 237D-4(e), 251-3(b)) (Imp: HRS §§231-3(14), 237-9, 237D-4, 251-3)