DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,
Hawaii Administrative Rules

Effective: ____________________

SUMMARY

1. §18-231-3-14.17 is amended.
§18-231-3-14.17 Revocation of licenses because of abandonment. ***

(e) If a licensee:

(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(d), 237D-4(f), 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 forty-five days after the publication of the notice described in subsection (d).

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[Eff 6/18/94; am 3/17/2018; 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)