



Ohio Revised Code

Section 5739.19 Revocation of license.

Effective: September 29, 2011

Legislation: House Bill 153 - 129th General Assembly

The tax commissioner may revoke any retail vendor's license upon ascertaining that the vendor has no need for the license because the vendor is not engaged in making taxable retail sales. Notice of the revocation shall be delivered to the vendor personally or by certified mail or by an alternative delivery service as authorized under section 5703.37 of the Revised Code. The revocation shall be effective on the first day of the month following the expiration of fifteen days after the vendor received the notice of the revocation.

The revocation of the vendor's license shall be stayed if, within fifteen days after receiving notice of the revocation, the vendor objects, in writing, to the revocation. The commissioner shall consider the written objections of the vendor and issue a final determination on the revocation of the vendor's license. The commissioner's final determination may be appealed to the board of tax appeals pursuant to section 5717.02 of the Revised Code. The revocation shall be effective on the first day of the month following the expiration of all time limits for appeal.
