

REVOCATION OR PREVENTION OF LICENSE ISSUANCE OR RENEWAL

Existing licenses can be revoked if the Department of Revenue notifies the licensing authority that the license holder owes the state for back taxes, penalties or interest.

In addition, the Commissioner of Revenue is authorized to stop, by issuing a Notice of Requirement for Tax Clearance, the issuance or renewal of any business, trade, occupational or professional license issued by the state, a county or a municipality to businesses that have a state tax liability of more than \$500 (Minn. Stat. § 270.72).

If a licensing agency receives a Notice of Requirement for Tax Clearance for a business, a license may not be issued, renewed or transferred until the agency receives a tax clearance certificate from the Commissioner of Revenue. A tax clearance certificate is issued only upon resolution of the taxdelinquency.

The Commissioner of Revenue is responsible for all negotiations, disputes and appeals resulting from a license denial under this statute. Further information regarding the requirements or application of this law may be obtained from the Minnesota Department of Revenue's Collection Enforcement group, at the address and telephone number provided in the Resource Directory section of the Small Business Assistance Office publication, *A Guide To Starting A Business In Minnesota*.