

### **138.355 Proceedings for revocation of license or permit -- Appeal.**

If the department reasonably believes that any dealer or refund permit holder has been guilty of a violation of KRS 138.344 to 138.355, which would subject the dealer or permit holder to a suspension or revocation of his license or permit under the provisions of subsections (2), (3) or (4) of KRS 138.354, said dealer or permit holder may be cited by the department to show cause at a public hearing before the Department of Revenue why his license or permit should not be suspended or revoked. The dealer or refund permit holder shall be notified by certified or registered letter. The letter shall inform the dealer or refund permit holder of the charge or charges made against him and he shall have a reasonable opportunity to be heard before his license or permit may be revoked or suspended. The hearing shall be set at least five (5) days after the receipt of the letter. Any aggrieved dealer or refund permit holder may appeal any order entered to the Kentucky Board of Tax Appeals as provided by law, subject to the condition that he make bond sufficient in the opinion of the department to protect the Commonwealth from loss of revenue.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 379, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 285, sec. 26, effective August 1, 1988. -- Amended 1964 Ky. Acts ch. 141, sec. 28. -- Created 1946 Ky. Acts ch. 10, sec. 12.