

**139.760 Revocation or suspension of permit -- Prohibition of suit to delay or restrain collection of tax.**

- (1) Whenever any person fails to comply with any provisions of this chapter or any administrative regulation of the department relating to the provisions of this chapter, the department may revoke or suspend any one (1) or more of the permits held by the person.
- (2) Whenever any person uses an automated business record falsification device, as described in KRS 517.130, to violate any provision of this chapter or any administrative regulation of the department relating to the provisions of this chapter, the department shall revoke each permit held by the person for a period of ten (10) years.
- (3) The department shall not issue a new permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this chapter and the regulations relating thereto.
- (4) No suit shall be maintained in any court to restrain or delay the collection or payment of any tax levied by this chapter.

**Effective:** July 15, 2014

**History:** Amended 2014 Ky. Acts ch. 9, sec. 2, effective July 15, 2014. -- Amended 2005 Ky. Acts ch. 85, sec. 446, effective June 20, 2005. -- Amended 1964 Ky. Acts ch. 141, sec. 39. -- Created 1960 Ky. Acts ch. 5, Art. 1, sec. 74.