297A.85 CANCELLATION OF PERMITS.

The commissioner may cancel a permit if one of the following conditions occurs:

(1) the permit holder has not filed a sales or use tax return for at least one year;

(2) the permit holder has not reported any sales or use tax liability on the permit holder's returns for at least two years;

(3) the permit holder requests cancellation of the permit;

(4) the permit is subject to cancellation under section 270C.722, subdivision 2, paragraph (a);

(5) the permit is subject to cancellation under section 297A.84; or

(6) the permit holder is a taxable cannabis product retailer as defined in section 295.81, subdivision 1, paragraph (s), other than a lower-potency hemp edible retailer as licensed under section 342.43, subdivision 1, and its license to sell a taxable cannabis product as defined in section 295.81, subdivision 1, paragraph (r), has been revoked by the Office of Cannabis Management.

History: *2000 c 418 art 1 s 29; 2003 c 127 art 8 s 12; 2005 c 151 art 2 s 17; 1Sp2019 c 6 art 23 s 3; 2023 c 63 art 2 s 18*