# WEST VIRGINIA CODE: §11-15A-22

**§11-15A-22. Canceling or revoking permits.**

Whenever any retailer engaging in business in this state, or authorized to collect the tax imposed in this article pursuant to section seven of this article, fails to comply with any of the provisions of this article or any orders, or rules of the Tax Commissioner prescribed and adopted for this article under article ten of this chapter, the Tax Commissioner may, upon notice and hearing, by order, cancel the business registration certificate, if any, issued to the retailer under article twelve, chapter eleven of the Code of West Virginia, 1931, as amended, or if the retailer is a corporation authorized to do business in this state under article fifteen, chapter thirty-one-d of this code or article fourteen, chapter thirty-one-e of this code, may certify to the Secretary of State a copy of an order finding that the retailer has failed to comply with certain specified provisions, orders, or rules. The Secretary of State shall, upon receipt of the certification, revoke the permit authorizing the corporation to do business in this state, and shall issue a new permit only when the corporation has obtained from the Tax Commissioner an order finding that the corporation has complied with its obligations under this article. No order authorized in this section shall be made until the retailer is given an opportunity to be heard and to show cause why the order should not be made, and the corporation shall be given twenty days' notice of the time, place and purpose of the hearing, which shall be heard as provided in article ten-a of this chapter. The Tax Commissioner shall have the power in his or her discretion to issue a new business registration certificate after the business registration certificate is canceled.

WV Legislature