

Hearing Process to Deny, Suspend or Revoke a Meals & Rentals Tax Operators License

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Hearing Process to Deny, Suspend or Revoke a Meals & Rentals Tax Operators License

This presentation is intended for informational purposes only, and is not a substitute for seeking professional advice or for reviewing the applicable laws and rules. This presentation represents some positions of the Department on the limited issues discussed herein, based on the law in effect at the time of the presentation and Department interpretation thereof, as well as the opinions and conclusions of its presenter.

For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.) for independent verification.

Hearing Process to Deny, Suspend or Revoke a Meals & Rentals Tax Operators License

Step 1

- When the Collections Division seeks to suspend or revoke a Meals & Rentals Tax Operators License or to deny a Meals & Rentals Tax Operators License application or a renewal application, the Operator must be given a chance to show why the Collections Division's proposed denial, suspension or revocation should not be granted.

Step 2

- To begin the case, the Collections Division contacts the Hearings Bureau, and requests a docket number and hearing date, providing the Hearings Bureau with the type of hearing needed, and the Operator's name, address, and license number.

Step 3

- The Hearing Officer reviews the Department's Procedural Rules, N.H. Code of Admin. Rules, Rev. Chp. 200 to determine the required time frame and schedules a hearing.

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Step 4

- In order to suspend or revoke a Meals & Rentals Tax Operators License, a hearing must be held within 15 days of service of the Notice. See N.H. Code of Admin. Rules, Rev. 207.06.
- In order to deny a new Meals & Rentals Tax Operators License application, a hearing must be held within 15 days of service of the Notice. See N.H. Code of Admin. Rules, Rev. 207.09.
- In order to deny a renewal Meals & Rentals Tax Operators License application, a hearing be held within 30 days of service of the Notice. See N.H. Code of Admin. Rules, Rev. 207.09.

Step 5

- The Hearings Bureau assigns a docket number, and provides the docket number and the hearing date to the Collections Division.

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Step 6

- The Collections Division issues a Notice to the Operator with the hearing date, and provides a copy to the Hearings Bureau.

Step 7

- At the final hearing, the Operator has the burden of proof to show cause as to why the Collections Division's proposed denial, suspension or revocation should not be granted. The parties may present their cases through oral argument, testimony or documentation.

Step 8

- After the hearing, the Hearing Officer reviews the written documents, the hearing tape, and all relevant statutes, cases and regulations. The Hearing Officer prepares a Final Order and submits it to the Commissioner for review.

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Step 9

- After being approved and signed by the Commissioner, the Hearing Officer issues the Final Order to the Operator by First Class U.S. Mail, Certified, Return Receipt requested and a copy is provided to the Collections Division.

Step 10

- The Operator and the Collections Division each have 15 days from the date of the Final Order to file a Motion to Reconsider under N.H. Code of Admin. Rules, Rev. 206.02. Each party has 15 days to respond or object to the other party's Motion to Reconsider.

Step 11

- Once the 15-day period to respond has passed, the Hearing Officer reviews the pleadings and the record, and prepares an Order on the Motion to Reconsider. This is submitted to the Commissioner for review.

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Step 12

- After being approved and signed by the Commissioner, the Hearing Officer issues the Order on the Motion to Reconsider to the Operator by First Class U.S. Mail, Certified, Return Receipt requested and a copy is provided to the Collections Division.

Step 13

- Once the Order on the Motion to Reconsider has been issued, the Operator has 10 days from the date of the Order on the Motion to Reconsider was mailed to file an appeal to the Board of Tax and Land Appeals or to Superior Court in the county in which the Operator resides or does business.

Step 14

- If neither party files a Motion to Reconsider, the Operator has 10 days from the date the Final Order was mailed to file an appeal to the Board of Tax and Land Appeals or to Superior Court in the county in which the Operator resides or does business.

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Step 15

- If no appeal is filed with the Board of Tax and Land Appeals or Superior Court, the Final Order and/or the Order on the Motion to Reconsider is final.