

## **CHAPTER 9: License Cancellation, Revocation and Reinstatement**

### **A. License Cancellation.**

An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied, and **all assigned decals and the original license are returned to M.A.T.T. Regulatory Division.** You may check the cancellation box on the final IFTA quarterly tax return to indicate the end of operations under IFTA.

A final audit may be conducted by any IFTA member jurisdiction upon cancellation of a Maryland IFTA license. For this reason, you must retain your records for a period of four (4) years from the due date of the final quarterly return.

### **B. License Revocation.**

- 1) The registration and IFTA license of any motor carrier currently delinquent for one (1) or more quarterly returns or tax filing periods or with an unpaid tax liability can be revoked.
  - a. When a report is delinquent or tax is due, a Notice and Demand letter will be sent requesting full compliance within thirty (30) days from the date of the letter. If a licensee does not respond within thirty (30) days, a hearing will be scheduled for the licensee to show cause why the IFTA license should not be revoked. If a licensee fails to attend a scheduled hearing, the proposed revocation becomes effective as of the date of the scheduled hearing.
  - b. If an IFTA license is revoked after a hearing, the licensee shall have thirty (30) days to file a petition for judicial review with the circuit court for the county where the licensee resides or has a principal place of business. The filing of the petition does not stay the revocation. Upon motion and after hearing, the court may grant a stay of the revocation during the appeal process.
- 2) Failure to comply with all applicable provisions of the IFTA Agreement shall be grounds for suspension or revocation of a license. Before a license is suspended or revoked, a hearing shall be scheduled for purposes of taking testimony and evidence, and then a final determination shall be made by the Comptroller, subject to judicial review.
- 3) When an IFTA license is revoked, M.A.T.T. Regulatory Division will notify the Maryland Motor Vehicle Administration for IRP and apportioned tag revocation, and the Field Enforcement Division of the Comptroller, whose authorized employees are sworn police officers. All member jurisdictions will be notified when revocation has occurred.
- 4) When notified of a license revocation, a licensee must immediately return the original license issued for the year and all decals, and all operation of vehicles on Maryland highways must cease. Temporary trip permits cannot be issued to a revoked licensee by any jurisdiction.

### **C. License Reinstatement.**

After revocation, cancellation, or suspension, a license may be reinstated by M.A.T.T. Regulatory Division, if all required reports, tax, and other liabilities have been satisfied. A new license application must be filed to be reinstated, and if approved, new decals for all vehicles will be issued. Also, a surety bond may be required in the amount of at least \$1,000 to protect the interest of Maryland and other IFTA jurisdictions for potential tax and other liabilities.