

79-3498. Discontinuance of operation as user or dealer; notice; tax; penalties and interest.

Whenever any person to whom a license has been issued ceases operation as an LP-gas user or LP-gas dealer within this state, such person must notify the director in writing of such fact five (5) days prior to such discontinuance and surrender his or her license. All tax, penalties and interest on LP-gas on which the tax may be due shall become due and payable concurrently with such discontinuance.

History: L. 1959, ch. 405, § 9; L. 1973, ch. 402, §15; July 1.