

### 3.54.120 Suspension or revocation of licenses for failure to pay tax; hearing

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#### **3.54.120 – Suspension or revocation of licenses for failure to pay tax; hearing**

If the Mayor or other city official responsible for the issuance of a city license, permit or other approval, including, but not limited to, a liquor license and/or a video gaming license, after hearing held by or for him, shall find that any person has willfully evaded payment or collection and remittance of the tax imposed by this chapter, he may suspend or revoke such city license, permit or other approval held by such tax evader. The person shall have an opportunity to be heard at such hearing to be held not less than seven (7) days after notice is given to him of the time and place of the hearing to be held, addressed to him at his last known place of business. Pending said notice, hearing and finding, any license, permit or other approval issued by the city to the person may be temporarily suspended. No suspension or revocation hereunder shall release or discharge said person from his civil liability for the payment or collection and remittance of the tax, nor from prosecution for such offense. Notwithstanding the foregoing, any suspension or revocation of a liquor license shall follow the procedures set forth in, and otherwise comply with, the provisions of chapter 5.08 of this code. Notwithstanding the foregoing, any suspension or revocation of a video gaming license shall follow the procedures set forth in, and otherwise comply with, the provisions of chapter 5.09 of this code.

(2018-M-30 : § 1)