

§3235. Tax a debt; recovery

The taxes, interest and penalties imposed by chapters 7, 451 and 459, from the time they are due, are a personal debt of the supplier, distributor, importer, retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [PL 2005, c. 218, §38 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1983, c. 817, §9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 535, §6 (AMD). PL 1999, c. 414, §32 (AMD). PL 2003, c. 390, §19 (AMD). PL 2005, c. 218, §38 (AMD).

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