

CHAPTER 837

CRIMINAL OFFENSES

§5330. Attempts to evade or defeat tax

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1989, c. 880, §D2 (AMD). PL 1997, c. 504, §19 (RP).

§5331. Failure to collect or pay over

(REPEALED)

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1983, c. 480, §A68 (AMD). PL 1985, c. 691, §46 (RP).

§5332. Failure to file return, supply information, pay tax

1. Failure to pay tax, file return, keep records or supply information. A person commits a Class D crime if that person:

A. Is required under this Part to pay any tax or estimated tax, and intentionally fails to pay that tax or estimated tax at the time or times required by law or regulation; [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

B. Is required by this Part or rule prescribed under this Part to make a return, other than a return of estimated tax, and intentionally fails to make the return at the time or times required by law or rule; or [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

C. Is required to keep any records or supply any information and intentionally fails to keep the records or supply the information, at the time or times required by law or rule. [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

[PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

2. Subsequent offense.

[PL 2009, c. 361, §31 (RP).]

3. Additional penalties. This section is in addition to other penalties provided by law. [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

4. Presumption. Proof that a person filed a federal income tax return for a taxable year gives rise to a presumption that the person was required to file a federal income tax return for that taxable year. [PL 2003, c. 452, Pt. U, §17 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1983, c. 490 (AMD). PL 1989, c. 880, §D3 (AMD). PL 2003, c. 452, §U17 (RPR). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §31 (AMD).

§5333. False statements

1. False tax return or other document. A person who knowingly files a return, statement or other document that contains or is verified by a declaration that it is made under the penalties of perjury that the person does not believe to be true and correct in every material respect or who knowingly aids

or procures the preparation or presentation in a matter arising under this Part of a return, affidavit, claim or other document that is fraudulent or is false in any material respect commits a Class D crime. [PL 2011, c. 285, §13 (AMD).]

2. Subsequent offense.

[PL 2009, c. 361, §32 (RP).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1977, c. 696, §295 (RPR). PL 1989, c. 880, §D4 (AMD). PL 2003, c. 452, §U18 (RPR). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §32 (AMD). PL 2011, c. 285, §13 (AMD).

§5334. Venue

A violation of this Part is deemed to have been committed in part in Kennebec County. Prosecution may be brought in any county where the person to whose liability the proceeding relates resides or has a place of business or in any county in which the violation was committed. [PL 2009, c. 434, §80 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1973, c. 567, §20 (AMD). PL 1979, c. 701, §34 (RPR). PL 2009, c. 434, §80 (AMD).

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