

Maine Revised Statutes
Title 36: TAXATION
Chapter 213: SALES TAX

§1811-A. CREDIT FOR WORTHLESS ACCOUNTS

The tax paid on sales represented by accounts charged off as worthless may be credited against the tax due on a subsequent return filed within 3 years of the charge-off, but, if any such accounts are thereafter collected by the retailer, a tax must be paid upon the amounts so collected. [2007, c. 438, §49 (AMD) .]

SECTION HISTORY

1965, c. 196, §1 (NEW). 1981, c. 706, §22 (AMD). 2007, c. 438, §49 (AMD) .

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