**§184-A. Intentional evasion of tax**

**1. Tax amount of $2,000 or less.**  A person who intentionally attempts in any manner to evade or defeat any tax in an amount of $2,000 or less imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class D crime.

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

**1-A. Tax amount of $2000 or less, subsequent offense.**

[PL 2009, c. 361, §8 (RP).]

**2. Tax amount over $2,000.**  A person who intentionally attempts in any manner to evade or defeat any tax in an amount over $2,000 imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class C crime.

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

**2-A. Tax amount over $2,000, subsequent offense.**

[PL 2009, c. 361, §9 (RP).]

**3. Date of prior conviction.**

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

SECTION HISTORY

PL 1997, c. 504, §3 (NEW). PL 2003, c. 452, §U2 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §§8, 9 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.