

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2913. FAILURE TO FILE STATEMENT; FALSE STATEMENT

A person who refuses or neglects to make any statement, report, payment or return required by this chapter, or who knowingly makes or assists any other person in making a false statement in a return or report to the State Tax Assessor or in connection with an application for refund , or who knowingly collects, attempts to collect or causes to be paid to any person, either directly or indirectly, any refund to which the person is not entitled , is guilty of a Class E crime. [2007 , c. 438 , §73 (AMD) .]

SECTION HISTORY

1973, c. 7, §2 (AMD). 1977, c. 696, §281 (AMD). 1983, c. 94, §D9 (AMD). 1985, c. 127, §1 (RPR). 2007, c. 438, §73 (AMD).

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