

Maine Revised Statutes
Title 36: TAXATION
Chapter 815: PARTNERS AND PARTNERSHIPS

§5190. ENTITY NOT TAXABLE

A partnership as such shall not be subject to the tax imposed by this Part. Persons carrying on business as partners shall be liable for the tax imposed by this Part only in their separate or individual capacities. [1969, c. 154, §F (NEW).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW).

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