

**§713-B. Penalties assessed as supplemental assessments**

Penalties imposed under section 581, 1112-C or 1138 may be assessed as supplemental assessments pursuant to section 713 regardless of the number of years applicable in determining the penalty. [PL 2021, c. 630, Pt. C, §10 (AMD).]

**SECTION HISTORY**

PL 1993, c. 452, §6 (NEW). PL 2021, c. 630, Pt. C, §10 (AMD).

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