§1495-C. Penalties

1. Civil violations. A payroll processor is subject to a civil penalty or a civil forfeiture in accordance with the following.

A. A payroll processor that fails to provide the disclosure statement required by section 1495-B to an employer for which it provides payroll processing services commits a civil violation for which a forfeiture of not less than $50 nor more than $250 may be adjudged. Each failure to notify a particular client constitutes a separate violation for the purposes of this section. An action for a civil violation under this subsection must be brought within 2 years after the date on which disclosure should have been made. An owner or operator of a payroll processor may not be held liable for a civil violation under this subsection if that person shows by a preponderance of the evidence that the violation was unintentional. [PL 1997, c. 495, §1 (NEW).]

B. A payroll processor that conducts business in this State and fails to obtain a license from the administrator as required by section 1495-D commits a civil violation for which a penalty of not less than $1,500 nor more than $7,500 may be adjudged. [PL 2003, c. 668, §5 (AMD); PL 2003, c. 668, §12 (AFF).]

[PL 1997, c. 495, §1 (NEW); PL 2003, c. 668, §5 (AMD); PL 2003, c. 668, §12 (AFF).]

2. Criminal violations. A payroll processor is a fiduciary for purposes of Title 17-A, section 903. [PL 1997, c. 495, §1 (NEW).]

SECTION HISTORY

PL 1997, c. 495, §1 (NEW). PL 2003, c. 668, §5 (AMD). PL 2003, c. 668, §12 (AFF).

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