§1813. Illegal collection of sales tax prohibited

Any retailer who knowingly charges or collects as the sales tax due on the sale price of any property or service an amount in excess of that provided by section 1812 commits a Class E crime. [PL 1991, c. 546, §24 (AMD).]

SECTION HISTORY

PL 1977, c. 696, §276 (AMD). PL 1991, c. 546, §24 (AMD).

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