§1814. Excessive and erroneous collections

1. Tax liability. Whenever the tax collected by a retailer for any period exceeds that provided by law, whether the excess is attributable to the collection of tax on exempt or nontaxable transactions or erroneous computation, the total amount collected, excluding only that portion of the excess that has been returned or credited to the person or persons from whom it was collected, constitutes a tax liability of the retailer that must be reported and paid at the time and in the manner provided by sections 1951-A and 1952.
[PL 2003, c. 390, §11 (AMD).]

2. Tax liability subject to assessment, collection and enforcement. The tax liability specified in subsection 1 is subject to assessment, collection and enforcement by the assessor in the manner provided in chapters 7 and 211 to 225.
[PL 2017, c. 170, Pt. C, §7 (AMD).]

3. Refund. Any such amount which has been paid by or collected from a retailer shall be refunded by the State Tax Assessor to the retailer in accordance with section 2011 only upon submission of proof to the satisfaction of the State Tax Assessor that the amount has been returned or credited to the person or persons from whom it was originally collected. In such cases, interest shall be paid by the State Tax Assessor only upon proof that interest was included in the repayment by the retailer to that person or persons.
[PL 1987, c. 772, §23 (AMD).]

SECTION HISTORY

PL 1977, c. 316, §1 (NEW). PL 1979, c. 378, §9 (AMD). PL 1987, c. 772, §23 (AMD). PL 2003, c. 390, §11 (AMD). PL 2017, c. 170, Pt. C, §7 (AMD).

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