§1952. Payment of tax

The taxes imposed by chapters 211 to 225 on sales of tangible personal property and taxable services are due and payable at the time of the sale. Upon such terms and conditions as the State Tax Assessor may prescribe, the assessor may permit a postponement of payment to a date not later than the date on which the sales so taxed are required to be reported. [PL 2003, c. 390, §12 (AMD).]

SECTION HISTORY

PL 1977, c. 198, §7 (AMD). PL 1977, c. 679, §7 (AMD). PL 1981, c. 364, §27 (AMD). PL 2003, c. 390, §12 (AMD).

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