**CHAPTER 461**

**TRUST FUNDS**

**§3231. Taxes held in trust for the State Tax Assessor**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §28 (RP).

**§3232. Notice to segregate trust funds**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §28 (RP).

**§3233. Revocation of registration**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §28 (RP).

**§3234. Misappropriation of trust funds**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §29 (AMD). PL 1995, c. 271, §12 (AMD). PL 2005, c. 218, §37 (RP).

**§3235. Tax a debt; recovery**

The taxes, interest and penalties imposed by chapters 7, 451 and 459, from the time they are due, are a personal debt of the supplier, distributor, importer, retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [PL 2005, c. 218, §38 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1983, c. 817, §9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 535, §6 (AMD). PL 1999, c. 414, §32 (AMD). PL 2003, c. 390, §19 (AMD). PL 2005, c. 218, §38 (AMD).

**§3236. Warrant; request for**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1983, c. 817, §10 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §30 (RP).

**§3237. Issuance**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §30 (RP).

**§3238. Lien of tax**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1983, c. 817, §11 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §30 (RP).

**§3239. Form and effect**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §30 (RP).

**§3240. Priority of tax**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 2005, c. 218, §39 (RP).

**§3241. Enforcement of lien**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 691, §31 (RP).

**§3242. Injunctions**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (AMD). PL 2001, c. 583, §14 (RP).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.