

**§993. Arrest; notice; procedure; fees**

If any resident or nonresident taxpayer assessed in accordance with this chapter, for 12 days after demand, refuses or neglects to pay the tax due and to show the tax collector sufficient goods and chattels to pay it, the tax collector may arrest the taxpayer in the county where found and commit the taxpayer there to jail, until the taxpayer pays it or is discharged by law. [PL 2025, c. 113, Pt. D, §53 (AMD).]

If the tax collector thinks that there are just grounds to fear that such person may abscond before the end of the 12 days, the tax collector may demand immediate payment and, on failure to pay, the tax collector may commit such person as provided. [PL 2025, c. 113, Pt. D, §53 (AMD).]

For commitment for nonpayment of taxes, the tax collector is entitled to the same fees as sheriffs have for levying executions, but the tax collector's travel must be computed only from the tax collector's dwelling house to the place of commitment. [PL 2025, c. 113, Pt. D, §53 (AMD).]

**SECTION HISTORY**

PL 1965, c. 425, §20C (AMD). PL 1975, c. 623, §56 (AMD). PL 2025, c. 113, Pt. D, §53 (AMD).

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