

MAINE STATE LEGISLATURE

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TAXATION

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PART 1

GENERAL PROVISIONS

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CHAPTER 1

COLLECTION OF TAXES GENERALLY

Sec.

1. **Liability for taxes recognized by courts.**
2. **Collection by Attorney General.**

§ 1. Liability for taxes recognized by courts

The courts of this State shall recognize and enforce liabilities for taxes lawfully imposed by other states which extend a like comity to this State.

R.S.1954, c. 16, § 54.

§ 2. Collection by Attorney General

The Attorney General of this State is empowered to bring civil actions in the courts of other states, in the name of this State or any of its tax collecting agencies to collect taxes legally due this State or its said agencies. The officials of other states which extend a like comity to this State are empowered to sue for the collection of such taxes in the courts of this State. A certificate by the Secretary of State, under the Great Seal of the State, that such officers have authority to collect the tax shall be conclusive evidence of such authority.

R.S.1954, c. 16, § 55; 1961, c. 417, § 11.