

# MAINE STATE LEGISLATURE

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## CHAPTER 225

## ENFORCEMENT AND PENALTIES

Sec.

2111. Injunctions.

2112. Penalties.

2113. —Criminal.

**§ 2111. Injunctions**

The State Tax Assessor may, by filing a complaint, apply for the revocation of registration and injunction from doing business of any person required to register by chapters 211 to 225 or any ruling, rule or regulation, who has omitted to register within 15 days after the Tax Assessor shall have made demand as provided by section 1906; or has omitted to file with the Tax Assessor any overdue report within 15 days after the Tax Assessor shall have made demand therefor as provided by section 1906, or shall have knowingly filed a false report; or has omitted to pay any tax required of him by chapters 211 to 225 when the same shall be shown to be due on a report filed by the taxpayer, or admitted to be due by the taxpayer, or shall have been determined to be due and such determination shall have become final under chapters 211 to 225. The existence of other civil or criminal remedies shall be no defense to this proceeding.

The complaint shall be deemed adequate as to form if it sets forth the name and the address of the defendant as stated in his last return filed with the Tax Assessor, or, if no such return was filed, the address, if any, known to the Tax Assessor; the breach of the law or ruling or rule or regulation committed by the defendant; the Tax Assessor's prayer for relief. The paragraphs of the complaint shall be numbered. The complaint need not be verified.

The complaint may be presented to the Superior Court in any county where the defendant has a regular place of business, or, if he have no regular place, then in Kennebec County. The court shall forthwith fix a time and place for hearing and cause notice thereof to be given the defendant. The defendant shall serve upon the State Tax Assessor a copy of his answer to the complaint at least 3 days before the day of hearing. The answer shall be paragraphed and numbered to conform with the numbering of the paragraphs in the complaint so far as may be. Any

allegation of fact in the complaint which is not denied shall be taken as true.

Jurisdiction is granted to the Superior Court to hear and determine such matters, and to enter and change such orders and decrees from time to time as the nature of the case may require and, if necessary, to appoint a receiver. From any final decree of the Superior Court, an appeal lies to the law court. Said appeal shall be heard by the law court in the same manner as in other actions.

R.S.1954, c. 17, § 34; 1959, c. 317, § 7; 1961, c. 417, § 26.

### § 2112. Penalties

Whenever the Tax Assessor shall determine that any tax assessed under sections 1954, 1955 or 1956 was unpaid due to negligence or intentional disregard of chapters 211 to 225 or of any ruling, rule or regulation of the Tax Assessor issued pursuant to chapters 211 to 225, but without intent to defraud, a penalty of 10% of the amount of such tax as determined by the Tax Assessor shall be added to said assessment. Whenever any tax assessed under any of sections 1954 to 1956 was unpaid due to fraud with intent to evade the tax imposed by chapters 211 to 225, a penalty of 25% of the amount of such tax as determined by the Tax Assessor shall be added to said assessment. Such penalties shall be in addition to any interest and other penalties provided by law but interest shall not accrue on said penalties. For cause, the Tax Assessor may waive or abate all or any part of said penalties.

R.S.1954, c. 17, § 22.

### § 2113. —Criminal

Any violation of any provision of chapters 211 to 225 for which a penalty is not provided by any other Title of the Revised Statutes may be punished by a fine of not less than \$20 nor more than \$500, or by imprisonment for not more than 11 months, or by both. For the purpose of this section, every person required to register under section 1754 who shall engage in any business for which registration is required under section 1754, without being the holder of a currently valid registration certificate, shall commit a separate offense for each calendar week or part thereof during which he shall be so engaged.

R.S.1954, c. 17, § 36.