

MAINE STATE LEGISLATURE

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1964

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of the
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§ 2351. Failure to make return; assessment

If any corporation, company, association or person fails to make the returns required by sections 2462, 2572, 2681 and 4751, the State Tax Assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final.

R.S.1954, c. 16, § 153.

§ 2352. Access to books; civil action by State Tax Assessor

The State Tax Assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under sections 2462, 2516, 2517, 2519, 2520, 2572 and 4751, to ascertain if the required returns are correctly made. If any corporation, company, association or person fails to pay the taxes required or imposed by sections 2461, 2571, 2623, 2683 and 4752, the State Tax Assessor

shall forthwith commence a civil action in the name of the State, for the recovery of the same with interest at the rate of 10% a year.

In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of 10% a year may be recovered by a civil action in the name of the State.

R.S.1954, c. 16, § 153; 1961, c. 317, § 15.