MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)

Maine REVISED STATUTES 1964

Prepared Under the Supervision of the Committee on Revision of Statutes

Being the Tenth Revision of the Revised Statutes of the State of Maine, 1964

Volume 6
Titles 33 to 39

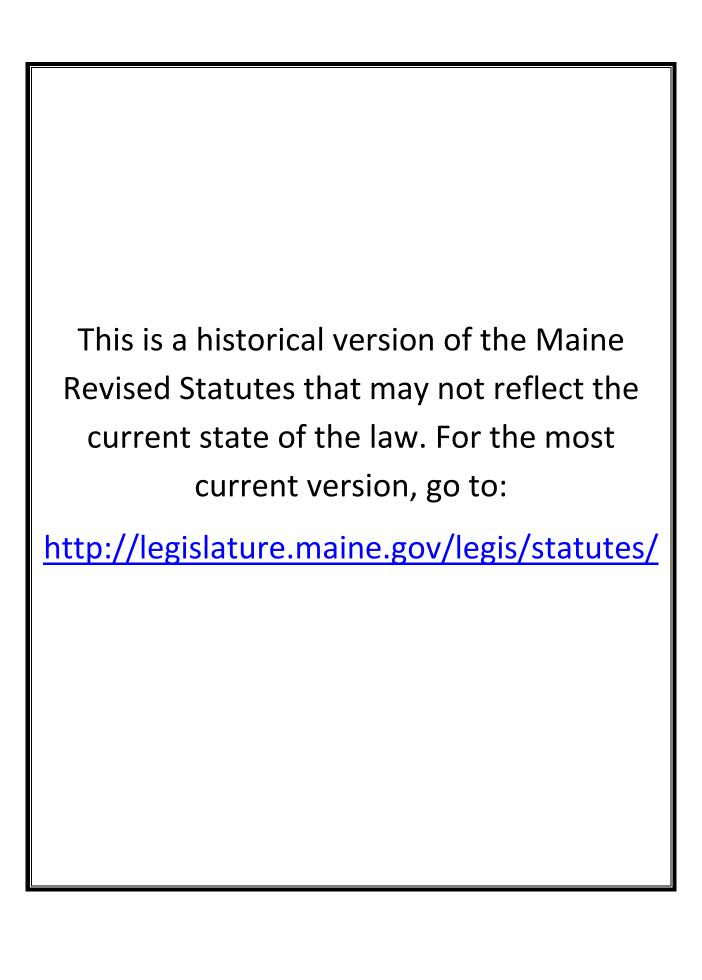


Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

Text of Revised Statutes
Copyright ① 1964
by
State of Maine



PART 4

BUSINESS TAXES

Chap.		Sec.
351.	General Provisions	2351
353.	Corporate Franchises	2401
355.	Express Companies	2461
357.	Insurance Companies	2 511
359.	Parlor Car Owners	2571
361.	Railroad Companies	26 21
363.	Telephone and Telegraph Companies	26 81

CHAPTER 351

GENERAL PROVISIONS

Sec.

2351. Failure to make return; assessment.

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

§ 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.