

**§152. Payment of contested taxes**

A taxpayer may pay any tax, make any deposit or file any bond at any time without forfeiting any right to apply for a refund or an abatement or to seek review of the validity of the tax. No such tax, bond or deposit need be paid, filed or made under protest or under duress to entitle the taxpayer to apply for a refund or an abatement or to seek review of the validity of the tax. [PL 1981, c. 364, §10 (NEW).]

**SECTION HISTORY**

PL 1981, c. 364, §10 (NEW).

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