

**§5253. Return and payment of tax withheld**

Every person that is required to deduct and withhold tax under section 5250, 5250-B or 5255-B shall, for each calendar quarter or other reporting period required by the State Tax Assessor, file a return on or before the last day of the month following the end of the reporting period and remit payment as prescribed by the assessor. The assessor shall prescribe the voucher required to be filed with the payments. [PL 2011, c. 240, §40 (AMD).]

**1. General.**

[PL 2003, c. 20, Pt. AA, §3 (RP); PL 2003, c. 20, Pt. AA, §6 (AFF).]

**2. Deposit in trust for assessor.**

[PL 1985, c. 691, §38 (RP).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1971, c. 61, §9 (AMD). PL 1977, c. 477, §§20,21 (AMD). PL 1981, c. 364, §§71,72 (AMD). PL 1985, c. 535, §24 (AMD). PL 1985, c. 691, §38 (AMD). PL 1989, c. 875, §§E48,49 (AMD). PL 1991, c. 9, §E25 (AMD). PL 1991, c. 9, §E26 (AFF). PL 1993, c. 395, §22 (AMD). PL 1995, c. 657, §9 (AMD). PL 1995, c. 657, §10 (AFF). PL 2003, c. 20, §AA3 (RPR). PL 2003, c. 20, §AA6 (AFF). PL 2011, c. 240, §40 (AMD).

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