

**§174. Collection by civil action**

**1. Generally.** If a taxpayer fails to pay a tax imposed by this Title on or before the due date of that tax, the State Tax Assessor, through the Attorney General, may commence a civil action within 6 years after receipt by the taxpayer of the demand notice required by section 171 in a court of competent jurisdiction in this State in the name of the State for the recovery of that tax. In this action, the certificate of the assessor showing the amount of the delinquency is prima facie evidence of the levy of the tax, of the delinquency and of the compliance by the assessor with this Title in relation to the assessment of the tax.

[PL 2001, c. 583, §4 (AMD).]

**2. Other jurisdictions.** The Attorney General may bring civil actions in the courts of other states in the name of this State or any of its tax-collecting agencies to collect taxes legally due this State or those agencies.

[PL 1981, c. 364, §12 (NEW).]

**3. Comity.** The courts of this State shall recognize and enforce liabilities for taxes lawfully imposed by another state to the same extent that the laws of that other state permit the enforcement in its courts of tax liabilities arising under this Title. The duly authorized officer of any such state may sue for the collection of such a tax in the courts of this State. A certificate by the Secretary of State of such other state that an officer suing for the collection of such a tax is duly authorized to collect the tax shall be conclusive proof of that authority.

[PL 1981, c. 364, §12 (NEW).]

**4. Stay of running of period of limitation.** The running of the period of limitation for commencement of a civil action for the recovery of any tax pursuant to this section is stayed for the period of time, plus 120 days, during which the tax collection action is stayed by the bankruptcy proceeding under the United States Bankruptcy Code.

[PL 1991, c. 846, §2 (NEW).]

**SECTION HISTORY**

PL 1981, c. 364, §12 (NEW). PL 1991, c. 846, §2 (AMD). PL 1995, c. 639, §2 (AMD). PL 2001, c. 583, §4 (AMD).

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