

**§4074. Authority of State Tax Assessor**

The State Tax Assessor shall collect all taxes, interest and penalties provided by chapter 7 and by this chapter and may institute proceedings of any nature necessary or desirable for that purpose, including proceedings for the removal of personal representatives and trustees who have failed to pay the taxes due from estates in their hands. [PL 2011, c. 1, Pt. EE, §1 (AMD); PL 2011, c. 1, Pt. EE, §4 (AFF).]

The assessor may enforce the collection of taxes secured by bond in a civil action brought on the bond regardless of the fact that another official may be named as obligee in the bond. [PL 2011, c. 1, Pt. EE, §1 (AMD); PL 2011, c. 1, Pt. EE, §4 (AFF).]

**SECTION HISTORY**

PL 1981, c. 451, §7 (NEW). PL 1981, c. 706, §29 (AMD). PL 1991, c. 846, §35 (AMD). PL 2011, c. 1, Pt. EE, §1 (AMD). PL 2011, c. 1, Pt. EE, §4 (AFF).

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