§894. Delinquent tax collectors; fine

A tax collector who refuses to collect a state, county or municipal tax as required by law or who knowingly omits or fails to perform any duty imposed upon the tax collector by law commits a civil violation for which a fine not to exceed $100 may be adjudged. [PL 2025, c. 113, Pt. D, §41 (AMD).]

SECTION HISTORY

PL 1977, c. 696, §268 (RPR). PL 2025, c. 113, Pt. D, §41 (AMD).