**§1495-C. Penalties**

**1. Civil violations.**  A payroll processor is subject to a civil penalty or a civil forfeiture in accordance with the following.

A. A payroll processor that fails to provide the disclosure statement required by section 1495‑B to an employer for which it provides payroll processing services commits a civil violation for which a forfeiture of not less than $50 nor more than $250 may be adjudged. Each failure to notify a particular client constitutes a separate violation for the purposes of this section. An action for a civil violation under this subsection must be brought within 2 years after the date on which disclosure should have been made. An owner or operator of a payroll processor may not be held liable for a civil violation under this subsection if that person shows by a preponderance of the evidence that the violation was unintentional. [PL 1997, c. 495, §1 (NEW).]

B. A payroll processor that conducts business in this State and fails to obtain a license from the administrator as required by section 1495‑D commits a civil violation for which a penalty of not less than $1,500 nor more than $7,500 may be adjudged. [PL 2003, c. 668, §5 (AMD); PL 2003, c. 668, §12 (AFF).]

[PL 1997, c. 495, §1 (NEW); PL 2003, c. 668, §5 (AMD); PL 2003, c. 668, §12 (AFF).]

**2. Criminal violations.**  A payroll processor is a fiduciary for purposes of Title 17‑A, section 903.

[PL 1997, c. 495, §1 (NEW).]

SECTION HISTORY

PL 1997, c. 495, §1 (NEW). PL 2003, c. 668, §5 (AMD). PL 2003, c. 668, §12 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.