

§2913. Failure to file statement; false statement

A person who refuses or neglects to make any statement, report, payment or return required by this chapter, or who knowingly makes or assists any other person in making a false statement in a return or report to the State Tax Assessor or in connection with an application for refund , or who knowingly collects, attempts to collect or causes to be paid to any person, either directly or indirectly, any refund to which the person is not entitled , is guilty of a Class E crime. [PL 2007, c. 438, §73 (AMD).]

SECTION HISTORY

PL 1973, c. 7, §2 (AMD). PL 1977, c. 696, §281 (AMD). PL 1983, c. 94, §D9 (AMD). PL 1985, c. 127, §1 (RPR). PL 2007, c. 438, §73 (AMD).

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