

**§3219-A. Enforcement; penalties**

**1. Enforcement.** The State Tax Assessor shall notify the Secretary of State and the Bureau of State Police of any carrier who has failed to comply with the provisions of this chapter. In order to enforce the provisions of this chapter, any duly authorized and designated agent or officer of the assessor, the Secretary of State or the Commissioner of Public Safety may:

A. Inspect any fuel tank or container that can or may be used for the production, storage or transportation of special fuel; [PL 1995, c. 271, §11 (NEW).]

B. Inspect any equipment that can or may be used for, or in connection with, the production, storage or transportation of special fuel; [PL 1995, c. 271, §11 (NEW).]

C. Inspect the books and records of any supplier, user, retailer or importer; [PL 2003, c. 390, §18 (AMD).]

D. Detain any motor vehicle for the purpose of inspecting its fuel tanks. Detainment may continue for a reasonable period of time as necessary to determine the amount and composition of the fuel. Designated agents and officers may take and remove samples of fuel in reasonable quantities in order to determine compliance with the provisions of this chapter; and [PL 2009, c. 598, §49 (AMD).]

E. Suspend vehicle registrations in the name of any carrier that has violated the provisions of this chapter and the right to operate as provided in Title 29-A, section 2458. [PL 2009, c. 598, §50 (AMD).]

F. [PL 2009, c. 598, §51 (RP).]  
[PL 2009, c. 598, §§49-51 (AMD).]

**2. Penalties.** A person who commits one of the following acts is guilty of a Class E crime and is subject to a fine of not less than \$250, which may not be reduced:

A. If the person is a supplier, selling special fuel without collecting tax on the fuel when the supplier knows or has reason to believe that the fuel will not be used for an exempt purpose; [PL 1995, c. 271, §11 (NEW).]

B. Refusing or failing to make any statement, report, payment or return required by this chapter; [PL 1995, c. 271, §11 (NEW).]

C. Refusing or failing to pay interest or penalties arising from the nonpayment of taxes required by this chapter; [PL 1995, c. 271, §11 (NEW).]

D. Knowingly collecting or attempting to collect, directly or indirectly, a refund of tax without being entitled to that refund; [PL 1995, c. 271, §11 (NEW).]

E. Knowingly making, or aiding or assisting any other person in making, a materially false statement in any return or report submitted to the State Tax Assessor, in any application for refund of tax, in any other application or affidavit submitted to the State Tax Assessor pursuant to this chapter or in any affidavit of exempt use submitted to a supplier pursuant to section 3204-A; [PL 1995, c. 271, §11 (NEW).]

F. Refusing or failing to permit an inspection pursuant to subsection 1; or [PL 1995, c. 271, §11 (NEW).]

G. If the person is a user or an agent or employee of a user, consuming special fuel in a motor vehicle when the user does not have a valid license issued pursuant to section 3206. Each day or part of a day during which this paragraph is violated constitutes a separate violation within the meaning of this section. [PL 1995, c. 639, §11 (AMD).]

The fine provided by this subsection is in addition to any other applicable penalty or tax.

[PL 1995, c. 639, §11 (AMD).]

SECTION HISTORY

PL 1995, c. 271, §11 (NEW). PL 1995, c. 639, §11 (AMD). PL 2003, c. 390, §18 (AMD). PL 2009, c. 598, §§49-51 (AMD).

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