§5251-A. Fraudulent statement or failure to furnish statement

A person who is required by section 5251 to furnish a statement to a payee and who willfully fails to furnish that statement at the time required by section 5251, in the form and showing the information prescribed by the State Tax Assessor, or who willfully furnishes a false or fraudulent statement commits a civil violation for which a fine of $50 for each such failure must be imposed. [PL 2007, c. 437, §20 (NEW); PL 2007, c. 437, §22 (AFF).]

SECTION HISTORY

PL 2007, c. 437, §20 (NEW). PL 2007, c. 437, §22 (AFF).

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