§5252. Credit for tax withheld

Wages and other items of income upon which tax is required to be withheld are taxable under this Part as if no withholding were required, but the amount of tax actually deducted and withheld under this chapter in a calendar year is deemed to have been paid to the assessor on behalf of the person from whom withheld, and the person is credited with having paid that amount of tax for the taxable year beginning in the calendar year. If more than one taxable year begins in a calendar year, the amount is allowed as a credit for the most recent taxable year. [PL 1995, c. 639, §27 (AMD).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1981, c. 371, §3 (AMD). PL 1995, c. 639, §27 (AMD).

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 Second Regular Session of the 132nd Maine Legislature and is current through October 1, 2026. 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.