

**§2196. Waiver of interest and penalty**

The administrator: [PL 2019, c. 498, §22 (NEW).]

**1. Waive interest and penalties.** May waive, in whole or in part, interest under section 2194, subsection 1 and penalties under section 2194, subsection 2 or section 2195; and [PL 2019, c. 498, §22 (NEW).]

**2. Good faith, without negligence.** Shall waive a penalty under section 2194, subsection 2 if the administrator determines that the holder acted in good faith and without negligence. [PL 2019, c. 498, §22 (NEW).]

**SECTION HISTORY**

PL 2019, c. 498, §22 (NEW).

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