

**§1755. No registration unless tax paid**

Whenever tangible personal property is required by the laws of this State to be registered for use within the State the applicant for registration, whether or not the owner, must either pay the sales tax or use tax or prove that the tax is not due. The applicant shall file a dealer's certificate or use tax certificate with the registering agency in a form prescribed by the State Tax Assessor reporting the name of the seller, the date of purchase, the sale price and other information pertinent to determination of tax liability. The registering agency shall forward the certificate promptly to the Bureau of Revenue Services. [PL 2007, c. 627, §45 (AMD).]

**SECTION HISTORY**

PL 1969, c. 18 (AMD). PL 1997, c. 526, §14 (AMD). PL 2007, c. 627, §45 (AMD).

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