

**§3235. Tax a debt; recovery**

The taxes, interest and penalties imposed by chapters 7, 451 and 459, from the time they are due, are a personal debt of the supplier, distributor, importer, retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [PL 2005, c. 218, §38 (AMD).]

**SECTION HISTORY**

PL 1983, c. 94, §D7 (NEW). PL 1983, c. 94, §D9 (AMD). PL 1983, c. 817, §9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1985, c. 535, §6 (AMD). PL 1999, c. 414, §32 (AMD). PL 2003, c. 390, §19 (AMD). PL 2005, c. 218, §38 (AMD).

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