

**§5180. Taxation of limited liability companies**

**1. Classified as partnership.** For purposes of taxation pursuant to this Part, a limited liability company formed under Title 31, former chapter 13 or chapter 21 or qualified to do business in this State as a foreign limited liability company is classified as a partnership, unless classified otherwise for federal income tax purposes, in which case the limited liability company is classified in the same manner as it is classified for federal income tax purposes.

[PL 2009, c. 629, Pt. A, §3 (AFF); PL 2009, c. 629, Pt. B, §9 (AMD).]

**2. Taxation.**

[PL 2009, c. 629, Pt. A, §3 (AFF); PL 2009, c. 629, Pt. B, §10 (RP).]

**SECTION HISTORY**

PL 1999, c. 414, §41 (NEW). PL 2009, c. 629, Pt. A, §3 (AFF). PL 2009, c. 629, Pt. B, §§9, 10 (AMD).

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