

§5253. Return and payment of tax withheld

Every person that is required to deduct and withhold tax under section 5250, 5250-B or 5255-B shall, for each calendar quarter or other reporting period required by the State Tax Assessor, file a return on or before the last day of the month following the end of the reporting period and remit payment as prescribed by the assessor. The assessor shall prescribe the voucher required to be filed with the payments. [PL 2011, c. 240, §40 (AMD).]

1. General.

[PL 2003, c. 20, Pt. AA, §3 (RP); PL 2003, c. 20, Pt. AA, §6 (AFF).]

2. Deposit in trust for assessor.

[PL 1985, c. 691, §38 (RP).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). PL 1971, c. 61, §9 (AMD). PL 1977, c. 477, §§20,21 (AMD). PL 1981, c. 364, §§71,72 (AMD). PL 1985, c. 535, §24 (AMD). PL 1985, c. 691, §38 (AMD). PL 1989, c. 875, §§E48,49 (AMD). PL 1991, c. 9, §E25 (AMD). PL 1991, c. 9, §E26 (AFF). PL 1993, c. 395, §22 (AMD). PL 1995, c. 657, §9 (AMD). PL 1995, c. 657, §10 (AFF). PL 2003, c. 20, §AA3 (RPR). PL 2003, c. 20, §AA6 (AFF). PL 2011, c. 240, §40 (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 131st Maine Legislature and is current through January 1, 2025. 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.