

**§3214. Credit for tax paid on worthless accounts**

The tax paid on sales made on credit and reported by a licensed supplier, wholesaler or retailer pursuant to section 3209 that are found to be worthless and actually charged off may be credited upon the tax due on a subsequent return. If those accounts are subsequently collected by the licensed supplier, wholesaler or retailer, a tax must be paid upon the amounts so collected. The credit must be reported on the return for the month in which the charge-off occurred. [PL 2009, c. 434, §58 (AMD).]

**SECTION HISTORY**

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 1999, c. 733, §16 (AMD). PL 1999, c. 733, §17 (AFF). PL 2007, c. 438, §84 (AMD). PL 2009, c. 434, §58 (AMD).

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