

§5306. Judgment for taxpayer

In any action for a refund, the court may render judgment for the taxpayer for any part of the tax, interest penalties or other amounts found to be erroneously paid, together with interest on the amount of the overpayment. The amount of any judgment against the assessor shall first be credited against any taxes, interest, penalties or other amounts due from the taxpayer under the tax laws of this State and the remainder refunded by the Treasurer of State. [P&SL 1969, c. 154, §F (NEW).]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW).

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