

**§6212. Denial of claim**

**1. Fraudulent claim.** If the State Tax Assessor determines that a claim under this chapter is excessive and was filed with fraudulent intent, the claim must be disallowed in full. If the claim has been paid, the amount paid may be recovered by assessment, collection and enforcement in the manner provided in chapter 7. A person who, with fraudulent intent, files or prepares an excessive claim, assists in the preparation or filing of an excessive claim or supplies information in support of an excessive claim commits a Class E crime.

[PL 2005, c. 332, §28 (NEW).]

**2. Negligent claim.** If the State Tax Assessor determines that a claim under this chapter is excessive and was negligently prepared, the amount claimed in excess of that legally due plus 10% of the corrected claim must be disallowed. If the claim has been paid, the amount disallowed may be recovered by assessment, collection and enforcement in the manner provided in chapter 7.

[PL 2005, c. 332, §28 (NEW).]

**3. Unpaid liability.** A person who has an unpaid liability arising from this section and the spouse of that person are disqualified from receiving benefits under this chapter.

[PL 2005, c. 332, §28 (NEW).]

**SECTION HISTORY**

PL 1987, c. 516, §§3,6 (NEW). PL 1989, c. 534, §A9 (AMD). PL 2005, c. 332, §28 (RPR).

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