

§6592. Administration

The State Tax Assessor shall administer the initiative. The initiative applies to tax liabilities that are assessed as of September 1, 2009. A taxpayer may participate in the initiative without regard to whether the amount due is subject to a pending administrative or judicial proceeding. Participation in the initiative is conditioned upon the taxpayer's agreement to forgo or to withdraw a protest or an administrative or judicial proceeding with regard to liabilities paid under the tax initiative and not to claim a refund of money paid under the initiative. This initiative is available to a taxpayer if the taxpayer: [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

1. Application. Properly completes and files a 2009 tax initiative application as described in section 6595 and as required by the assessor; [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

2. Tax, interest and penalty paid. Pays all tax, interest and penalty as described in section 6595 by the end of the initiative period under section 6594; [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

3. No criminal action pending. Is not currently charged with, and has not been accepted by the Attorney General for criminal prosecution arising from, a violation of the state tax law as provided in this Title or Title 17-A, or is not applying for relief on a debt that is the result of a criminal conviction; and [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

4. No collection by warrant or civil action. Is not applying for relief with respect to a tax liability for which the State has secured a warrant or civil judgment in its favor in Superior Court. [PL 2009, c. 213, Pt. PPP, §1 (NEW).]

SECTION HISTORY

PL 2009, c. 213, Pt. PPP, §1 (NEW).

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