

**§892. Interest on delinquent state taxes**

Beginning with the first day of January, following the date on which state taxes are levied, interest shall accrue on any unpaid balances that are then due. All provisions of law that relate to the collection of such taxes shall apply to the collection of interest on overdue taxes. [PL 1981, c. 706, §11 (AMD).]

**SECTION HISTORY**

PL 1977, c. 27, §7 (AMD). PL 1981, c. 706, §11 (AMD).

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