**§3212. Discontinuance**

When a person ceases to engage in business as a supplier, wholesaler, retailer or user of special fuel within this State, that person shall notify the State Tax Assessor in writing within 15 days after discontinuance. All taxes, penalties and interest under this chapter become due and payable concurrently with that discontinuance. The person shall file a return and pay all the taxes, interest and penalties and surrender to the assessor the license or registration certificate issued to that person by the assessor. [PL 2009, c. 434, §57 (AMD).]

A person that violates any of the provisions of this section commits a Class E crime. [PL 2009, c. 434, §57 (AMD).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 1999, c. 733, §15 (AMD). PL 1999, c. 733, §17 (AFF). PL 2007, c. 438, §83 (AMD). PL 2009, c. 434, §57 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.