

§5274-A. Penalty

Any person required to collect, truthfully account for and pay over the tax imposed by this Part, who willfully fails to collect the tax, willfully fails to truthfully account for, willfully fails to pay over the tax or willfully attempts in any manner to evade or defeat the tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the total amount of the tax evaded, not collected or not accounted for and paid over. For purposes of this section, "person" means an individual, corporation or partnership or an officer or employee of any corporation, including a dissolved corporation, or a member or employee of any partnership who, as such officer, employee or member, was, at the time of the violation, under a duty to perform the act with respect to which the violation occurred. [PL 1985, c. 691, §40 (AMD).]

SECTION HISTORY

PL 1979, c. 378, §43 (NEW). PL 1985, c. 691, §40 (AMD).

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