

**§1953. Tax a debt; recovery; preference**

The taxes, interest and penalties imposed by chapters 7 and 211 to 225, from the time they are due, are a personal debt of the retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [PL 2005, c. 218, §27 (AMD).]

**SECTION HISTORY**

PL 1979, c. 541, §B46 (AMD). PL 2005, c. 218, §27 (AMD).

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