§6585. Undisclosed and future use tax liabilities; other settlements

Nothing in this chapter may be construed to prohibit the State Tax Assessor from instituting civil or criminal proceedings, including but not limited to an audit, against any taxpayer with respect to any amount of use tax incurred during or after the lookback period that is not disclosed on either the special use tax return filed by the taxpayer in connection with the program or another return filed by the taxpayer with the assessor. Nothing in this chapter may be construed to limit a taxpayer's right to protest or pursue an administrative or judicial proceeding with regard to an assessment of such undisclosed taxes. Notwithstanding any other provision of law, the assessor may, prior to July 1, 2006, compromise an unknown use tax liability on terms substantially equal to the terms set forth in this chapter, and in such a case the taxpayer is absolved from liability for criminal prosecution and civil penalties related to those taxes. [PL 2005, c. 519, Pt. TT, §1 (NEW).]

SECTION HISTORY

PL 2005, c. 519, §TT1 (NEW).

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