

§1139. Enforcement

A tax lien is created to secure the payment of the penalties provided in section 1138. The lien may be enforced in the same manner and has the same effect as liens on real estate created by section 552. [PL 2007, c. 466, Pt. A, §58 (NEW).]

SECTION HISTORY

PL 2007, c. 466, Pt. A, §58 (NEW).

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