

**§184-A. Intentional evasion of tax**

**1. Tax amount of \$2,000 or less.** A person who intentionally attempts in any manner to evade or defeat any tax in an amount of \$2,000 or less imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class D crime.  
[PL 2003, c. 452, Pt. U, §2 (AMD); PL 2003, c. 452, Pt. X, §2 (AFF).]

**1-A. Tax amount of \$2000 or less, subsequent offense.**  
[PL 2009, c. 361, §8 (RP).]

**2. Tax amount over \$2,000.** A person who intentionally attempts in any manner to evade or defeat any tax in an amount over \$2,000 imposed by this Title or the payment of the assessed tax, in addition to any other penalties provided by law, commits a Class C crime.  
[PL 2003, c. 452, Pt. U, §2 (AMD); PL 2003, c. 452, Pt. X, §2 (AFF).]

**2-A. Tax amount over \$2,000, subsequent offense.**  
[PL 2009, c. 361, §9 (RP).]

**3. Date of prior conviction.**  
[PL 2003, c. 452, Pt. U, §2 (RP); PL 2003, c. 452, Pt. X, §2 (AFF).]

**SECTION HISTORY**

PL 1997, c. 504, §3 (NEW). PL 2003, c. 452, §U2 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §§8, 9 (AMD).

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