

**§3207. Collection of tax**

Every supplier and retailer paying or becoming liable to pay the tax imposed by this chapter shall charge and collect the tax at the applicable rate. [PL 1999, c. 733, §9 (AMD); PL 1999, c. 733, §17 (AFF).]

Every licensed user shall remit tax on all special fuels purchased and not used for heating, industrial use or for off-highway use, when the special fuel has not been subjected to the special fuel tax. [PL 1983, c. 94, Pt. D, §6 (NEW).]

**SECTION HISTORY**

PL 1983, c. 94, §§D6,9 (NEW). PL 1985, c. 127, §1 (AMD). PL 1993, c. 670, §7 (AMD). PL 1999, c. 414, §31 (AMD). PL 1999, c. 733, §9 (AMD). PL 1999, c. 733, §17 (AFF).

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