

§4641-E. Powers and duties of State Tax Assessor

The State Tax Assessor is authorized to prescribe such rules and regulations as are necessary to carry out the purposes of this chapter. [PL 1993, c. 398, §6 (AMD).]

Within 3 years of the recording of a deed subject to the tax imposed by this chapter or of the date on which a transfer of a controlling interest in an entity subject to taxation under this chapter is reported to the register of deeds, the State Tax Assessor may examine any books, papers, records or memoranda of the grantor or grantee bearing upon the amount of tax payable, and may enforce that right of examination by subpoena. If the assessor determines that there is a deficiency of taxes due under this chapter, such deficiency must be assessed, together with interest and penalties, with notice to the persons liable, but no such assessment may be made more than 3 years after the date of recording or transfer. [PL 2003, c. 391, §4 (AMD).]

SECTION HISTORY

PL 1975, c. 572, §1 (NEW). PL 1977, c. 679, §32 (AMD). PL 1993, c. 398, §6 (AMD). PL 2001, c. 559, §111 (AMD). PL 2001, c. 559, §115 (AFF). PL 2003, c. 391, §4 (AMD).

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