

**§5227. Time for filing returns**

The income tax return required by this Part must be filed on or before the date a federal income tax return, without regard to extension, is due to be filed. [PL 2003, c. 588, §18 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 535, §22 (AMD). PL 1995, c. 281, §31 (AMD). PL 1997, c. 746, §22 (AMD). PL 1997, c. 746, §24 (AFF). PL 2003, c. 588, §18 (AMD).

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