

**§6581. Program established**

The Maine Use Tax Compliance Program, referred to in this chapter as "the program," is established to encourage delinquent taxpayers to comply with the provisions of chapter 215, to enable the State Tax Assessor to identify and collect previously unreported use tax and to improve compliance with the State's use tax laws. The program applies to use tax liabilities incurred by a person prior to January 1, 2006. [PL 2005, c. 519, Pt. TT, §1 (NEW).]

**SECTION HISTORY**

PL 2005, c. 519, §TT1 (NEW).

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