

**§1229. Collection by civil action**

If any employer fails to make any payment of contributions, interest or penalties after notice of an assessment under section 1225, subsection 1, and after the assessment has become final as to law and fact, in addition to or alternatively to any other method of collection prescribed in this chapter, the amount due may be collected by civil action in the name of the commissioner and the employer shall pay the costs of those actions. Civil actions brought under this section to collect contributions and interest, or penalties due thereon, from an employer must be heard by the court at the earliest possible date and are entitled to preference upon the calendar of the court over all other civil actions, except petitions for judicial review under this chapter and cases arising under the Maine Workers' Compensation Act of 1992. The foregoing remedies are in addition to all other existing remedies against the employer or the employer's successor. [RR 1993, c. 1, §70 (COR).]

**SECTION HISTORY**

PL 1975, c. 462, §9 (NEW). PL 1983, c. 351, §34 (AMD). RR 1993, c. 1, §70 (COR).

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