

**§5319. Order to compel compliance**

**1. Failure to file tax return.** If any taxpayer willfully refuses to file an income tax return required by this Part, the assessor may apply to a Justice of the Superior Court of Kennebec County, and upon the complaint of the assessor, the justice shall issue an order requiring the taxpayer, and, if the taxpayer is a corporation, any principal officer of such corporation, to file a proper return in accordance with this Part, upon pain of contempt. The court shall forthwith fix a time and place for hearing and cause 20 days' notice thereof to be given the taxpayer, having regard to the speediest possible determination of the case consistent with the rights of the parties.

[P&SL 1969, c. 154, §F (NEW).]

**2. Failure to furnish records or testimony.** If any taxpayer willfully refuses to make available any books, papers, records or memoranda for examination by the assessor or the assessor's representative or willfully refuses to attend and testify pursuant to the powers conferred on the assessor by section 112, the assessor may apply to a Justice of the Superior Court of Kennebec County for an order directing the taxpayer to comply with the assessor's request for books, papers, records or memoranda or for the taxpayer's attendance and testimony. If the books, papers, records or memoranda required by the assessor are in the custody of a corporation, the order of the court may be directed to any principal officer of the corporation. If a person fails or refuses to obey such an order, the person is guilty of contempt of court.

[PL 1995, c. 281, §35 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1979, c. 541, §A247 (AMD). PL 1995, c. 281, §35 (AMD).

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