

§2196. Waiver of interest and penalty

The administrator: [PL 2019, c. 498, §22 (NEW).]

1. Waive interest and penalties. May waive, in whole or in part, interest under section 2194, subsection 1 and penalties under section 2194, subsection 2 or section 2195; and [PL 2019, c. 498, §22 (NEW).]

2. Good faith, without negligence. Shall waive a penalty under section 2194, subsection 2 if the administrator determines that the holder acted in good faith and without negligence. [PL 2019, c. 498, §22 (NEW).]

SECTION HISTORY

PL 2019, c. 498, §22 (NEW).

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