

**§5255. Failure to withhold**

A person who fails to deduct and withhold tax as required by this chapter is relieved from liability for that tax to the extent that the tax against which that tax may be credited has been paid, but the person is not relieved from liability for any additions to tax, penalties or interest otherwise applicable with respect to the failure to file returns and withhold and pay tax as required by this chapter. [PL 2007, c. 438, §109 (AMD).]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). PL 1985, c. 535, §26 (AMD). PL 2005, c. 618, §16 (AMD). PL 2007, c. 438, §109 (AMD).

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