

**§184. Criminal offenses**

**1. Failure to collect, account for or pay over tax.** A person who is required under this Title to collect, truthfully account for and pay over any tax imposed by this Title and who intentionally fails to collect or truthfully account for or pay over that tax at the time required by law or rule, in addition to any other penalties provided by law, commits a Class D crime.

[PL 2003, c. 452, Pt. U, §1 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**2. Subsequent offense.**

[PL 2009, c. 361, §7 (RP).]

**3. "Person" defined.** For purposes of this section, the word "person" includes, in addition to its defined meaning in section 111, subsection 3, an officer, director, member, agent or employee of another person who, in that capacity, is responsible for the control or management of the funds and finances of that person or is responsible for either the collection or payment of that retailer's taxes.

[PL 2003, c. 452, Pt. U, §1 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

**SECTION HISTORY**

PL 1985, c. 691, §6 (NEW). PL 1989, c. 880, §D1 (AMD). PL 2003, c. 452, §U1 (RPR). PL 2003, c. 452, §X2 (AFF). PL 2009, c. 361, §7 (AMD).

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