Article - Tax - General

[Previous][Next]

§13–504.

(a) In this section, "state tax":

(1) means a tax that is lawfully imposed by another state and is similar to a tax imposed under this article; and

(2) includes interest and penalties on the tax.

(b) A court of this State shall recognize and enforce the liability for a state tax if the state that imposes the tax similarly recognizes and enforces the liability for a tax that this State lawfully imposes.

(c) (1) An official of a reciprocating state may bring an action in a court of this State to collect state taxes.

(2) Certification, by the Secretary of State or other comparable official of another state, that an official has authority to collect state taxes is conclusive proof of that authority.

[Previous][Next]