

**92.23 PAYMENTS; RECEIPTS.**

The holder of a certificate of sale may pay the commissioner any amount due on the certificate. The commissioner shall issue duplicate receipts specifying the date, the name and address of the person making the payment, the amount paid, whether for principal or interest, the fund to which it is applicable, and the number of the certificate. The receipt has the same effect as if given by the commissioner of management and budget. The commissioner shall deliver one copy to the holder of the certificate and retain one copy.

**History:** (6296, 6296-1) *RL s 2428; 1929 c 200 s 1; 1941 c 374 s 11; 1985 c 265 art 3 s 1; 1988 c 628 s 7; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109*