

R867. Tax Commission, Collections

R867-2B. Delinquent Tax Collection

R867-2B-1. Collection of Penalty Pursuant to Utah Code Ann. Section 59-1-302.

(1) The commission may impose a lien upon the real and personal property of a person liable for a penalty under Section 59-1-302.

(2) The statute of limitations for imposing liens under Subsection (1) is three years from the date of the penalty assessment.

KEY: taxation, controlled substances, seizure of property*, drug stamps*

Date of Enactment or Last Substantive Amendment: October 13, 2011

Notice of Continuation: October 28, 2010

Authorizing, and Implemented or Interpreted Law: 59-1-302; 59-1-706; 59-1-701; 59-1-702; 59-1-703; 59-1-707; 59-19-104; 59-19-105; 59-19-107