

**R867. Tax Commission, Collections.**  
**R867-2B. Delinquent Tax Collection.**

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

**Date of Enactment or Last Substantive Amendment: July 26, 2012**

**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**