

59-1-1413 Lien for a liability.

- (1) In addition to Section 40-6-14, 59-5-108, 59-5-208, 59-11-110, 59-12-112, 59-13-302, or 59-13-311, if a person that owes a liability fails to pay that liability after the commission mails notice and demand under Section 59-1-1411, the amount of liability, plus any administrative cost, is a lien in favor of the state upon all property and rights to property, whether real or personal, belonging to that person.
- (2) Unless another date is specifically established by law, the lien imposed by this section:
 - (a) arises at the time the commission makes the assessment of the tax, fee, or charge that is part of the liability; and
 - (b) continues until the liability and administrative costs described in Subsection (1), or a judgment against the person arising from that liability and administrative costs:
 - (i) is satisfied; or
 - (ii) is unenforceable because the time period described in Subsection 59-1-1414(8) has elapsed.

Enacted by Chapter 212, 2009 General Session