

## **6-23/143.00 Earnings Withholding Order for Taxes**

This type of earnings withholding order is issued by a state agency seeking to collect state tax liability rather than the sheriff, constable, or marshal. The agency is deemed to be the “levying officer.” ([CCP 706.073](#)) The Los Angeles County Sheriff’s Department does not serve Earnings Withholding Orders for Taxes. ([CCP 706.102\(b\)](#))

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