6-33/310.20 Priority of Lien

EDD has a priority where there has been a levy upon property of an absconding, concealed or absent employer even though he may be solvent. (UIC 1701(d)) It appears to have been a legislative intention to give the state priority over an attachment or execution levied in such cases. EDD does not have priority under any other circumstances over a prior attachment or execution, or a lien recorded or perfected prior to an EDD recorded lien. (UIC 1702, People v. Biscailuz 95 CA2d 635)