6-33/320.00 Income Taxes

• 6-33/320.10 Tax Lien

If any taxpayer or person fails to pay any (Income Tax) liability imposed at the time that it becomes due and payable, the amount, (including any interest, additional amount, addition to tax, or penalty, together with any costs that may accrue in addition thereto) shall thereupon be a perfected and enforceable state tax lien. (RTC 19221(a))

• 6-33/320.30 Summary Judgment

If any amount due or any amount that may be collected by the FTB as though it were a tax, is not paid, the FTB may file in the Office of the Clerk of the Court of Sacramento County, or any other county, a certificate specifying the amount due, the name and last known address of the taxpayer liable for the amount due, and the fact that the FTB has complied with all provisions of the law in the computation and levy of the amount due, and a request that judgment be entered against the taxpayer in the amount set forth in the certificate. (RTC 19201) The clerk of the court immediately upon the filing of the certificate shall enter a judgment for the people of the State of California against the taxpayer in the amount set forth in the certificate. (RTC 19202)

• 6-33/320.40 Execution

Execution shall issue upon the judgment upon request of the Franchise Tax Board in the same manner as execution may issue upon other judgments, and sales shall be held under the execution as prescribed in the Code of Civil Procedure. (RTC 19205)

• 6-33/320.60 Warrants for Collection

The Franchise Tax Board or its authorized representative may issue a warrant for the collection of any tax, interest, or penalty and for the enforcement of any lien. (RTC 19231) The warrant shall be levied and sale made pursuant to it in the same manner and with the same force and effect as a levy of and sale pursuant to a writ of execution. (RTC 19232) The Sheriff's Department's fee for service and expenses shall be paid in advance by the FTB. (RTC 19233) However, no levy may be issued on any property or right to property to be sold in accordance with the Code of Civil Procedure until a thorough investigation of the status of the property has been completed by the Franchise Tax Board. (RTC 19236(a)(1))