

## 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\(a\)](#))

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