6-33/330.00 Sales Taxes

The State Board of Equalization has authority to collect delinquent state sales taxes similar to that provided for in the collection of state income taxes and unemployment insurance contributions. In addition, authorize the State Board of Equalization to seize and sell any property of the delinquent taxpayer not exempt from execution.

• 6-33/330.10 Tax Lien

If any person is delinquent in the payment of the amount required, the State Board of Equalization may, not later than three years after the payment became delinquent, or within 10 years after the last recording of an abstract, be a perfected and enforceable state tax lien. (RTC 6702(a))

• 6-33/330.20 Priority of Lien

No preference is given over prior attachments or executions except as to personal property where the taxpayer is an "absconding, concealed, or absent person. (REV 6756; Durkin v. Durkin 133 CA 2d 283) Preferred labor claims are expressly given priority. (REV 6756(d))

• 6-33/330.30 Notice of Levy

If any third-party possesses or controls credit or personal property belonging to a retailer or other person liable for the delinquent amount, the SBE may collect on property under a State Tax Lien by serving, personally or by first-class mail, a Notice of Levy on third-parties having in their possession or under their control the property belonging to the retailer or delinquent person. (RTC 6703(a))

• 6-33/330.40 Lawsuit for Tax

If any person is delinquent in the payment of the amount required, and a state tax lien is in force, the SBE may bring an action in the courts of this state, of any other state, or of the United States in the name of the people of the State of California to collect the amount delinquent together with penalties and interest. (RTC 6711)

• 6-33/330.50 Summary Judgment

If any person is delinquent in the payment of the amount required, the SBE 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 SBE 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 6736) 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 6737)

• 6-33/330.60 Execution

Execution shall issue upon the judgment upon request of the board in the same manner as execution may issue upon other judgments, and sales shall be held under such execution as prescribed in the Code of Civil Procedure. (RTC 6739)

• 6-33/330.70 Warrants for Collection

The SBE may issue a warrant for the collection of any tax, interest, or penalty and for the enforcement of any lien. 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 6776) The Sheriff's Department's fee for service and expenses shall be paid in advance by the SBE. RTC 6777