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))