

## **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](#))

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