

**360.64 AIRCRAFT TAX LIEN; REMEDIES, PROSECUTION.**

All taxes imposed under the provisions of this act shall be deemed the personal obligation of the aircraft owner and the amount of such tax, including added penalties for the nonpayment thereof, shall be a first lien upon the aircraft taxed, paramount and superior to all other liens thereon whether previously or subsequently accruing thereon; and, in addition to any other remedy herein prescribed, the state shall have a right of action against the owner for the recovery of the amount of any delinquent tax thereon, including the penalties accruing because of the nonpayment thereof, or for the enforcement of the tax lien thereon hereby declared, or both, in any court of competent jurisdiction. The county attorney of the county in which such aircraft is owned shall perform such service in the matter of the commencement and prosecution of such suit or in the prosecution of any other remedy for the enforcement of such tax as the attorney general may require.

**History:** 1945 c 411 s 14; 1949 c 161 s 14