270C.16 COLLECTION OF DELINQUENT LIABILITIES; COSTS.

Subdivision 1. **Appropriation.** For the purpose of collecting delinquent tax liabilities or debts as defined in section 16D.02, subdivision 3, there is appropriated to the commissioner an amount representing the cost of collection by contract with collection agencies, revenue departments of other states, or attorneys to enable the commissioner to reimburse these agencies, departments, or attorneys for this service. The commissioner shall report quarterly on the status of this program to the chair of the house of representatives Tax and Appropriation Committees and senate Tax and Finance Committees.

Subd. 2. **Prepayment.** Notwithstanding section 16A.15, subdivision 3, the commissioner may authorize the prepayment of sheriff's fees, attorney fees, fees charged by revenue departments of other states, or court costs to be incurred in connection with the collection of delinquent tax liabilities owed to the commissioner.

History: *2005 c 151 art 1 s 18*