293.10 DRAFT ON DELINQUENT; EVIDENCE.

On or before the tenth day of June, in each year, the commissioner of revenue shall issue an order to any person delinquent in the payment of such tax for the amount of taxes and penalty due thereon and this order shall be prima facie evidence in any court where proceedings may be brought for its enforcement that the amount therein stated is due from the person.

History: *(2394-100) Ex1937 c 91 s 10; 1973 c 492 s 14; 1976 c 231 s 25; 1986 c 444*