

53B-14-106 Order stating default -- Filing with tax commission -- Lien of order.

- (1) An abstract of an order of a hearing examiner stating a default under Section 53B-14-105 may be filed with the State Tax Commission and, when filed, constitutes a lien to the extent of the balance due plus interest against any state income tax refund or overpayment due or to become due to the borrower for a period of eight years from the date of the order unless satisfied or otherwise released in writing by the college, university, or board.
- (2) The lien created by this section is, for the purposes of Section 59-10-529 only, a judgment, but no credit of a tax refund or overpayment shall be made on account of the lien until 20 days after the date of the hearing examiner's order.

Enacted by Chapter 167, 1987 General Session