

41-1a-1301 Unpaid fees and penalty -- Lien -- Seizure and sale.

- (1)
- (a) Every registration fee and penalty not paid by the due date is a lien upon all:
 - (i) the unexempt personal property of the owner or operator of the vehicle, vessel, or outboard motor; and
 - (ii) interest or equity of the owner or operator in all personal property, including vehicles, vessels, or outboard motors used by the owner or operator in the conduct or operation of his business.
 - (b) The properties and vehicles, vessels, or outboard motors may be held under warrant, issued by the commission, and sold in accordance with the law applicable to personal property taxes.
- (2) Delinquency is a ground for the issuance of a writ of attachment against the owner or operator.

Renumbered and Amended by Chapter 1, 1992 General Session