

59-1-1414 Warrant procedures -- Judgment -- Notice requirements after filing warrant.

- (1) Except as provided in Subsections (3) and (4), if a person who owes a liability fails to pay that liability within 30 days after the day on which the commission mails notice and demand under Section 59-1-1411, the commission may:
 - (a) file a warrant with the clerk of:
 - (i) except as provided in Subsection (1)(a)(ii), the district court of any county in which that person has real or personal property; or
 - (ii) if the person is not a resident of this state, the Third District Court in Salt Lake City; or
 - (b) issue a warrant in duplicate under its official seal directed to the sheriff of a county requiring the sheriff to:
 - (i) levy upon and sell the person's real and personal property for the payment of the liability, plus the cost of executing the warrant; and
 - (ii) return to the commission within 60 days:
 - (A) the warrant; and
 - (B) the money collected under the warrant.
- (2)
 - (a) A sheriff that receives a warrant under Subsection (1) shall within five days file a duplicate copy of the warrant with the clerk of the district court of the appropriate county.
 - (b)
 - (i) The sheriff shall execute the warrant in the same manner prescribed by law for an execution issued against property in accordance with a judgment by a court.
 - (ii) An execution of a warrant described in Subsection (2)(b)(i) has the same effect as an execution issued against property in accordance with a judgment by a court.
 - (iii) A sheriff that executes a warrant under Subsection (2)(b)(i) shall receive fees for the sheriff's services in executing the warrant as if the sheriff were executing a judgment by a court.
- (3) The commission may file a warrant without regard to the 30-day period provided in Subsection (1) if the commission finds that the collection of a liability that a person owes is in jeopardy.
- (4) The commission may not file a warrant under this section more than three years after the assessment of the tax, fee, or charge that is a portion of a liability.
- (5) A clerk of a district court that receives a warrant under this section shall enter in the judgment docket:
 - (a) in the column for judgment debtors, the name of the person stated in the warrant; and
 - (b) in appropriate columns:
 - (i) the amount for which the warrant is filed; and
 - (ii) the date the warrant is filed.
- (6) Notwithstanding Section 78B-5-202, the liability that serves as the basis for a warrant is a binding lien upon the real, personal, and other property of the person to the same extent as other judgments docketed in the office of the clerk of the district court.
- (7) When a warrant is filed with the clerk of a district court in accordance with this section, the commission is considered to have obtained a judgment against a person for a liability.
- (8) Notwithstanding Section 78B-5-202, a judgment described in Subsection (7) is effective for a period ending 10 years after the date the amount for which the warrant is filed is assessed in accordance with Section 59-1-1408.
- (9) The commission may not renew a judgment described in Subsection (7).
- (10) The commission may authorize an action or proceeding to collect or enforce a judgment described in Subsection (7) in any place and by any procedure that a civil judgment of the Utah Supreme Court may be collected or enforced if:

- (a) a warrant is filed under this section against a person who is not a resident of this state; and
 - (b) the commission determines that the person does not have sufficient real or personal property in the state to pay the person's liability.
- (11) After filing a warrant under Section 59-1-1414, the commission shall follow the notice requirements of Section 38-12-102.

Enacted by Chapter 212, 2009 General Session