

57 agency or other authority of the state, or any political subdivision~~], as defined in Section~~
 58 ~~63G-7-102, of the state]~~ responsible for collection of the account may proceed under this part
 59 to collect the delinquent amount.

60 (2) (a) A political subdivision may enter into an agreement with a local agency under
 61 which the local agency, for a reasonable fee that the political subdivision and local agency
 62 agree upon, prepares and submits the political subdivision's accounts receivable for collection
 63 as provided in this part.

64 (b) Notwithstanding an agreement under Subsection (2)(a), a participating political
 65 subdivision shall:

66 (i) establish an agreement with the division for submitting delinquent accounts
 67 receivable under this part; and

68 (ii) with respect to the accounts receivable that the participating political subdivision
 69 submits through a local agency for collection under this part:

70 (A) receive and respond to an administrative hearing requested under Section
 71 63A-3-305; and

72 (B) administer an adjudicative proceeding required under Section 63A-3-306.

73 Section 3. Section **63A-3-307** is amended to read:

74 **63A-3-307. Liens.**

75 (1) The following shall constitute a lien in the amount of the receivable plus interest,
 76 penalties, and collection costs allowed by law against any state income tax overpayment or
 77 refund due or to become due the debtor:

78 (a) a judgment, citation, ~~§~~→ tax, ←~~§~~ or administrative order issued by any agency, court,
 or

78a other

79 authority of the state, or by any political subdivision~~], as defined in Section 63G-7-102]; or~~

80 (b) an amount, that has at any point been unpaid for 90 days or more, due the state or
 81 other governmental entity for which materials or services have been provided but for which
 82 payment has not been received by the servicing unit.

83 (2) The lien created by this section shall, for the purposes of Section **59-10-529** only,
 84 be considered a judgment.

85 Section 4. Section **63A-3-310** is amended to read:

86 **63A-3-310. Rules for implementing part.**

87 The [~~Division of Finance~~] division may adopt rules for the implementation of this part,