

75-5140. Collection of delinquent taxes from taxpayers; use of debt collection agencies by secretary of revenue. The secretary of revenue may, for the purposes of collecting any taxes more than six months delinquent due from a taxpayer, contract with any debt collection agency doing business within or without this state for the collection of such delinquent taxes, including penalties and interest thereon. Such delinquent tax claims may be forwarded to the debt collection agency for the purpose of litigation by its legal representatives in the name of the director of taxation or the director of property valuation, as the case requires, and at the debt collection agency's expense, less court costs, as a means of facilitating and expediting the collection process.

History: L. 1983, ch. 289, § 7; L. 1993, ch. 191, § 1; July 1.