

75-5141. Same; fees for collection agency services; disposition of amounts collected. Fees for services, reimbursements or other remuneration to such debt collection agency shall be based on the amount of tax, penalty and interest actually collected. Each contract entered into between the secretary of revenue and the debt collection agency shall provide for the payment of fees for such services, reimbursements or other remuneration not in excess of 50% of the total amount of delinquent taxes, penalty and interest actually collected.

All funds collected, less the fees for collection services as provided in the contract, shall be remitted to the director of taxation within 45 days from the date of collection from a taxpayer. Forms to be used for such purposes shall be prescribed by the director of taxation.

History: L. 1983, ch. 289, § 8; July 1.