

**79-2111. Personalty seized by legal process; taxes as preference over other claims.** If the personal property of any taxpayer be seized by any legal process and if the taxpayer does not have a sufficient amount of other property to pay the taxes which is exempt from levy and sale under such legal process, then the taxes on the personal property of such taxpayer shall at once fall due, and be paid from the proceeds of the sale of the property so taken on such legal process, in preference to all other claims against it.

**History:** L. 1943, ch. 301, § 6; June 28.