

**79-1434. Merchandise of transient dealers; notification of county appraiser; valuation of property; payment of tax due; penalties.** (a) Whenever, subsequent to January 1 of any year, any person, firm or corporation brings or sends into any county from outside of the state any stock of goods or merchandise which is subject to taxation and which is to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of such goods or merchandise shall immediately notify the city, township or county appraiser. The appraiser shall at once proceed to value the stock of goods or merchandise at its fair market value. Upon the valuation, the owner, consignee or person in charge of such goods or merchandise shall pay to the county treasurer a tax at the rate assessed for state, county, local and other municipal purposes in the taxing district in the current year if the levies have all been determined. If the levies have not been determined, the rate of tax chargeable shall be the rate in such district for all purposes for the preceding year.

(b) It shall not be lawful to sell or dispose of any goods or merchandise referred to in subsection (a) in such taxing district until the appraiser has been notified as provided by subsection (a) and the tax assessed thereon paid to the county treasurer. If owner, consignee or person in charge of the stock of such goods or merchandise fails to notify the appraiser or to pay the tax as herein required or proceeds to sell or dispose [of] all or part of such stock before the payment of any tax levied on account thereof, the owner of such goods or merchandise shall forfeit to the county for the use of the taxing district entitled to such tax a sum equal to twice the amount of tax levied as provided in subsection (a) on account of such stock.

(c) If the person, firm or corporation owning or managing a stock of goods or merchandise referred to in subsection (a) refuses to pay the tax levied as provided in subsection (a) upon demand by the appraiser, the county treasurer shall at once issue a tax warrant to the sheriff of the county, which warrant shall include as the amount to be collected both tax and penalty and the sheriff shall immediately upon receipt of such warrant proceed to collect the taxes and penalty the same as upon execution and shall return such warrant within 60 days from the date thereof.

(d) Every person, firm or corporation bringing into any county of this state from outside of the state goods or merchandise after January 1 shall be deemed subject to the provisions of this section unless such goods or merchandise is exempt from taxation.

(e) No mistake in the name of the owner of the goods or merchandise shall affect the right to recover the penalty provided by this section.

**History:** L. 1915, ch. 367, § 1; R.S. 1923, 79-1434; L. 1959, ch. 365, § 27; L. 1986, ch. 370, § 3; March 27.