TITLE 63
REVENUE AND TAXATION

CHAPTER 34
COLLECTION OF TAXES AND LICENSE FEES

63-3408. SUIT BY ATTORNEY GENERAL -- CERTIFICATE OF SECRETARY OF STATE. The attorney general or an appropriate official of any political subdivision of this state may bring suits in the courts of other states to collect taxes legally due this state or any political subdivision thereof. The officials of other states which extend a like comity to this state are empowered to sue for the collection of such taxes in the courts of this state. A certificate by the secretary of state under the Great Seal of the State that such officers have authority to collect the tax is conclusive evidence of such authority.

[63-3408, added 1963, ch. 32, sec. 1, p. 175.]

63-3409. SUITS BY ATTORNEY GENERAL ON BEHALF OF OTHER STATES. The attorney general of this state is empowered to sue and collect, for and on behalf of any other political subdivision or state of the United States taxes legally due such political subdivision or state provided that the law of such state contains a reciprocal provision by which that state will enforce and collect taxes due this state or its political subdivision.

[63-3409, added 1963, ch. 32, sec. 2, p. 175.]