

Section 40-29-20**Lien for taxes - Generally.**

If any person liable to pay any tax, other than ad valorem tax, neglects or refuses to pay the same, the amount (including any interest, additional amount, addition to tax, or assessable penalty together with any costs that may accrue in addition thereto) shall be a lien in favor of the State of Alabama upon all property and rights to property, whether real or personal, tangible or intangible, belonging to such person. The Department of Revenue shall give notice of lien to the taxpayer.

If the taxpayer shall file with the Department of Revenue a bond in double the amount of the lien filed, with surety or sureties to be either a surety company authorized to do business in Alabama or such individual property owners, not less than three in number, as are recommended by the judge of probate of the county in which the notice of lien is recorded, conditioned to pay all such tax, interest penalty, additional amount or addition to such tax, together with any costs which may occur in addition thereto as may be assessed against the taxpayer, principal in said bond, the Commissioner of Revenue or his delegate, shall withdraw and release said lien filed under the provisions of this section, and upon a determination that the said taxpayer owes any of said taxes to the state, the assessment (judgment) therefor shall be entered against said taxpayer and the surety or sureties on said bond; and, if not paid within 30 days from the date of said final assessment (judgment), then execution shall issue therefor against said principal and the surety or sureties on said bond. If the bond hereinabove provided for is not given and approved by the said commission, and a final assessment (judgment) is entered against said taxpayer and he duly and legally appeals therefrom within the time and in the manner provided for by this title, and the clerk or register of the court to which the appeal has been taken duly and legally approves the bond required for an appeal or the said taxpayer against whom the said assessment was entered by the Department of Revenue shall, within 30 days from the date of the assessment, pay the amount thereof to the state, then, in either of said events, the Commissioner of Revenue shall cancel or release from record said lien.

(Acts 1983, 4th Ex. Sess., No. 83-891, p. 128, §3; Acts 1992, No. 92-186, p. 349, §74.)