

§ 105-269. Extraterritorial authority to enforce payment.

(a) The Secretary, with the assistance of the Attorney General, is authorized to bring suits in the courts of other states to collect taxes legally due this State. The officials of other states that extend a like comity to this State are empowered to sue for the collection of taxes in the courts of this State. A certificate by the Secretary of State, under the Great Seal of the State, that these officers have authority to collect the tax is conclusive evidence of this authority. Whenever the Secretary considers it expedient to employ local counsel to assist in bringing suit in an out-of-state court, the Secretary, with the concurrence of the Attorney General, may employ local counsel on the basis of a negotiated retainer or in accordance with prevailing commercial law league rates.

(b) Repealed by Session Laws 2001-380, s. 4, effective August 20, 2001, and applicable to tax debts that remain unpaid on or after that date. (1939, c. 158, s. 939; 1963, c. 1169, s. 6; 1973, c. 476, s. 193; 1983 (Reg. Sess., 1984), c. 1005; 2001-380, s. 4.)