17 NCAC 01C .0314 GARNISHMENT FOR TAXES

If a taxpayer is indebted for assessed taxes, interest, or penalties, the secretary may issue a garnishment for taxes. Gen. Form 24 is completed manually or DOR 42 is processed by computer for this purpose. Such garnishment shall be sent to the garnishee informing him of the taxpayer's indebtedness and instructing the garnishee to pay to the secretary such sums as become due from the garnishee to the taxpayer.

History Note: *Authority G.S. 105-242; 105-262;*
Eff. February 1, 1976;
Amended Eff. January 1, 1994.