

**67-4-719. Delinquent taxes — Collection. —**

(4) This subsection (b) is local in effect and shall be implemented in a particular municipality or county only upon the adoption of a resolution by a two-thirds (2/3) vote of the governing body of the municipality or county.

(c) The commissioner and the commissioner of commerce and insurance in the case of taxes owed the state, the county clerk in the case of taxes owed a county, and the proper city tax collector in the case of taxes owed a municipality, are empowered and it is their duty when any tax becomes delinquent under this part, to issue a distress warrant for the collection of tax, interest and penalty from each delinquent taxpayer, in accordance with the procedures used by other county officials in the collection of delinquent ad valorem personal property taxes as prescribed in § 67-4-215 or other relevant statutes.