500.444 Collection of delinquent taxes with interest or penalty.

Sec. 444. The taxes prescribed in this code may be collected, in case of delinquency, together with any interest or penalty on those taxes, by the revenue commissioner, out of money or by the sale of securities, deposited with the state treasurer by the delinquent insurer or if securities or money are not deposited, by an action in a court of competent jurisdiction as for the collection of a debt to the state. In such an action the computation of the revenue commissioner duly sworn to is prima facie evidence of the amount of the computation.


Popular name: Act 218