

§ 105A-6.3. Attachment and garnishment.

Notwithstanding that a debt owed to a State agency is not a collectible tax under G.S. 105-241.22, if a debtor does not pay a debt, or enter into an installment agreement to pay a debt, within 60 days of being notified by the Department in accordance with G.S. 105A-6.1(b), the Department may force collect the debt by attachment and garnishment in the manner prescribed by G.S. 105-242.1 for the attachment and garnishment of intangible personal property for the nonpayment of tax. (2025-83, s. 11(a).)