

**420.233 Stocks of goods.**

Taxes upon stocks of goods and merchandise shall be a lien thereon, and shall continue a lien thereon when sold in bulk, and may be collected from the owner, purchaser, or vendee, but the property of the seller thereof shall be first exhausted for the payment.

[C97, §1015; C24, 27, 31, 35, 39, §6882; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §420.233]