

**453A.26 Liens and actions.**

All of the provisions for the lien of the tax, its collection, and all actions as provided in the uniform sales and use tax administration Act, chapter 423, shall apply to the tax imposed by this chapter, except that where the sales tax and the cigarette tax may become conflicting liens, they shall be of equal priority.

[C24, 27, 31, 35, §1565; C39, §**1556.21**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.26]  
C93, §453A.26  
2005 Acts, ch 3, §74