

**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](#)