

**§1230. Collection by warrant**

**1. Request for warrant.** If any contribution required to be paid and any interest or penalty or both payable to the commissioner under this chapter is not paid when due and has become final as to law and fact under section 1226, the commissioner may, within 3 years thereafter, notify the employer who is liable according to the records of the bureau, specifying the amount due and demanding payment within 12 days after the date the notice is mailed. The notice must inform the employer that if the employer does not make the payment as demanded, the commissioner will certify the amount due for collection by warrant as provided in this section. If the employer does not make payment as demanded within the 12-day period or within an extended period that the commissioner may allow, the commissioner may certify to the Attorney General the amount due for collection or file in the office of the clerk of the Superior Court of Kennebec County, or any county, a certificate addressed to the clerk specifying the contribution required to be paid, interest and penalties due, the name and address of the liable employer as it appears on the records of the bureau, the facts according to which the amount has become final as to law and fact and the notice given and requesting that a warrant be issued against the employer for the contribution required to be paid, together with interest and penalties, as set forth in the certificate, and with costs. If the commissioner has reasonable grounds to believe that the employer may abscond within the 12-day period, the commissioner may, without further notice to the employer, certify to the Attorney General the amount due for collection or file in the office of the clerk of the Superior Court a certificate addressed to the clerk requesting the immediate issuance of a warrant. [RR 2023, c. 2, Pt. E, §118 (COR).]

**2. Issuance of warrant.** When the certificate is filed, the clerk of the Superior Court shall issue a warrant in favor of the bureau against the employer for the contribution required to be paid, together with interest and penalties, as set forth in the certificate and with costs. The clerk of the Superior Court shall file the certificate in a separate docket entitled "Special Warrants for Unemployment Compensation Tax." These records are not to become a part of the extended record of the court. [PL 1979, c. 651, §44 (AMD).]

**3. Warrant effective as lien.** An abstract or copy of the warrant may be filed for record in the registry of deeds of any county. From the time of the filing, the amount specified in the warrant constitutes a lien upon all real property and other tangible assets in the county or town owned by the liable employer or acquired by the liable employer during the period of the lien. The lien has the force, effect and priority of a judgment lien and continues for 5 years from the date of recording, unless sooner released or otherwise discharged or extended as prescribed herein. The lien may be extended for an additional 5-year period by filing, for record in the registry of deeds, an abstract or copy of the warrant within the original 5-year period or within 5 years from the date of the last extension of the lien. [RR 2023, c. 2, Pt. E, §119 (COR).]

**4. Form and effect of warrant.**

A. The warrant has the force and effect of an execution issued upon a judgment in a civil action for the collection of taxes and benefit overpayments and may be in substantially the following form:

"..... (Name of County) SS. -- To the sheriffs of our respective counties or their deputies or any agent of the Commissioner of Labor

Whereas, the Bureau of Unemployment Compensation or the Attorney General have certified that, pursuant to the terms of Title 26, section 1230, subsection 1, or section 1051, subsection 6, of the Revised Statutes, the amount of certain unemployment compensation tax, or benefit overpayment, assessed against ..... of ..... with interest and penalties, has become final as to law and fact, to wit:

Period	Contributions	Benefit Over payment	Interest	Penalties	Weeks Involved
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Interest will accrue at \$ .00 per day for each day after .....

Total \$ ..... and \$ ..... costs of this proceeding, .....

We command you, therefore, that of the money, goods and chattels of said debtor, in your precinct, or the value thereof in money, you cause to be paid and satisfied unto the Bureau of Unemployment Compensation, to satisfy the sums aforesaid and ..... cents more for this warrant, together with your own fees.

Hereof fail not, and make due return of this warrant, with your doings thereon, unto my office within one year from the date hereof.

.....  
Clerk of Courts, County of

.....  
Date....." [PL 1995, c. 560, Pt. G, §13 (AMD).]

B. Warrants must be returnable within one year. New warrants may be issued on any such certificate within 2 years from the return day of the last preceding warrant for sums remaining unsatisfied. Warrants must be served by the sheriff of any county, or by any of the sheriff's deputies, or by any agent of the Commissioner of Labor, in the county where the employer or claimant may be found. [RR 2023, c. 2, Pt. E, §120 (COR).]

C. The remedy provided by this section is in addition to or an alternative to all other remedies given to the commissioner in this chapter. [PL 1983, c. 351, §36 (AMD).]  
[RR 2023, c. 2, Pt. E, §120 (COR).]

**SECTION HISTORY**

PL 1975, c. 462, §9 (NEW). PL 1979, c. 579, §§40-43 (AMD). PL 1979, c. 651, §§41-44,47 (AMD). PL 1983, c. 351, §§35,36 (AMD). PL 1987, c. 14, §3 (AMD). PL 1995, c. 560, §G13 (AMD). RR 2023, c. 2, Pt. E, §§118-120 (COR).

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