

**§997. Arrest and commitment; procedure**

When a tax collector or any law enforcement officer by virtue of a warrant, for want of property, arrests any person and commits that person to jail, the tax collector shall give an attested copy of the tax collector's warrant to the jailer and certify, under the tax collector's hand, the sum that the person is to pay as tax and the costs of arresting and committing, and that for want of goods and chattels on which to make distress, the person has been arrested. The copy and certificate are a sufficient warrant to require the jailer to receive and keep the person in custody until the person pays the tax due, charges and 33¢ for the copy of the warrant. The person has the same rights and privileges as a debtor arrested or committed on execution in favor of a private creditor. [PL 2025, c. 113, Pt. D, §57 (AMD).]

**SECTION HISTORY**

PL 2025, c. 113, Pt. D, §57 (AMD).

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