

**RCW 51.16.160 Lien for payments due—Priority—Probate, insolvency, etc.** In all cases of probate, insolvency, assignment for the benefit of creditors, or bankruptcy, the claim of the state for the payments due shall be a lien prior to all other liens or claims and on a parity with prior tax liens and the mere existence of such cases or conditions shall be sufficient to create such lien without any prior or subsequent action by the state, and all administrators, receivers, or assignees for the benefit of creditors shall notify the department of such administration, receivership, or assignment within thirty days from date of their appointment and qualification. In any action or proceeding brought for the recovery of payments due upon the payroll of an employer, the certificate of the department that an audit has been made of the payroll of such employer pursuant to the direction of the department and the amount of such payroll for the period stated in the certificate shall be prima facie evidence of such fact. [1985 c 315 s 4; 1971 ex.s. c 289 s 78; 1961 c 23 s 51.16.160. Prior: 1959 c 308 s 23; prior: 1929 c 132 s 4, part; 1923 c 136 s 3, part; 1917 c 120 s 5, part; 1917 c 28 s 2, part; 1915 c 188 s 3, part; 1911 c 74 s 8, part; RRS s 7682, part.]

**Effective dates—Severability—1971 ex.s. c 289:** See RCW 51.98.060 and 51.98.070.