

1929, ch. 226, sec. 146.

155. Any such suit for the collection of State taxes may be instituted either (a) in the name of the State, or (b) in the name of the Treasurer, or other officer authorized by law to collect the same, and for the collection of county or city taxes either (a) in the name of the Board of County Commissioners, or corporate name of the city, as the case may be, or (b) in the name of the officer authorized by law to collect the same describing himself always as such; provided (1) that where both State and County or City taxes are payable by the same person to the same officer, a suit brought in the latter's name may combine counts or claims for such State taxes with counts or claims for such county and/or city taxes; and provided further (2) that if the officer in whose name any such suit may have been brought shall die or resign, or in any way cease to be such officer, during the pendency of such action his successor may, on motion, be substituted as plaintiff, and any judgment obtained by any such officer may be enforced and collected by his successor in like manner as if the judgment had been obtained in the name of such successor.

1929, ch. 226, sec. 147.

156. Any such suit, whether the defendant be a resident or a non-resident of this State may be begun by writ of attachment against the lands, goods, chattels or credits of the defendant; and such attachment, except as in this Article otherwise provided, shall be governed in all respects by the rules of law and procedure applicable to attachments for liquidated damages against non-residents; and no attachment bond shall be required of the plaintiff.

As to attachments, see art. 9.

1929, ch. 226, sec. 148.

157. Any such suit shall at the request of the plaintiff be tried forthwith as soon as same is at issue, and shall have precedence over all other civil cases whatsoever.

1929, ch. 226, sec. 149.

158. It shall be the duty of the Attorney General to institute any such suit on behalf of the State whenever thereunto requested by the Governor, the Comptroller, or the Treasurer; and it shall be the duty of the attorney or solicitor for any county or city to institute any such suit whenever thereunto requested by the Collector of Taxes of such county or city; and it shall be the duty of each and all of said officers to request such suits to be instituted whenever taxes are overdue and unpaid, unless such taxes be sufficiently secured by lien upon real estate, or otherwise, or unless it is certain that any judgment in any such suit would be uncollectible.

1929, ch. 226, sec. 150. 1935, ch. 407, sec. 150.

159. In any such action the certificate of the authority charged with the collection of the tax, that is, the Comptroller of the Treasury, collector of any county and/or city, showing the amount of tax due with all penalties and interest shall be *prima facie* evidence to entitle the plaintiff to judgment for the amount of such tax, penalty and interest and shall cast upon the defendant the burden of proving that the tax has been paid or any other sufficient defense, but this section shall not be construed to