

**§1228. Liability of successor**

An individual or organization, including the types of organizations described in section 1043, subsection 10, whether or not an employing unit, that acquires the organization, trade or business or a substantial part of the assets thereof from an employer, is liable, in an amount not to exceed the reasonable value of the organization, trade, business or assets acquired, for any contributions or interest due or accrued and unpaid by the employer, and the amount of the liability must, in addition, be a lien against the property or assets acquired, which must be prior to all other liens. The lien may not be valid as against a person who acquires from the successor any interest in the property or assets in good faith, for value and without notice of the lien. Upon written request made after the acquisition is completed, the commissioner shall furnish the successor with a written statement of the amount of contributions and interest due or accrued and unpaid by the employer as of the date of the acquisition, and the amount of the liability of the successor or the amount of the lien may not exceed the liability disclosed by the statement. The foregoing remedies are in addition to all other existing remedies against the employer or the employer's successor. [RR 2023, c. 2, Pt. E, §117 (COR).]

**SECTION HISTORY**

PL 1975, c. 462, §9 (NEW). PL 1979, c. 579, §44 (AMD). PL 1979, c. 651, §§45,47 (AMD). RR 2023, c. 2, Pt. E, §117 (COR).

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