

March 27, 1967  
Passed on File  
*Judiciary 3/28, Pass 4/12*  
*" 5/10*  
*Tax Revision 5/12*

Senate File 618

By DODDS  
(Distelhorst and Miller of  
Des Moines)

Passed Senate, Date 5-8-67 Passed House, Date \_\_\_\_\_  
Vote: Ayes 41 Nays 0 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

## A BILL FOR

An Act to be known as the Uniform Federal Tax Lien Registration Act, relating to the filing of notices of liens upon property for taxes payable to the United States and the filing of certificates and notices affecting the liens.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1.

2 1. Notices of liens upon real property for taxes payable  
3 to the United States and certificates and notices affecting  
4 the liens shall be filed in the office of the recorder of the  
5 county in which the real property subject to a federal tax  
6 lien is situated.

7 2. Notices of liens upon personal property, whether tangible  
8 or intangible, for taxes payable to the United States and cer-  
9 tificates and notices affecting the liens shall be filed as  
10 follows:

11 a. If the person against whose interest the tax lien applies  
12 is a corporation or a partnership whose principal executive  
13 office is in this state, as these entities are defined in the  
14 internal revenue laws of the United States, in the office of  
15 the secretary of state.

16 b. In all other cases in the office of the recorder of the  
17 county where the taxpayer resides at the time of filing of the  
18 notice of lien.

1 Sec. 2. Certification by the secretary of the treasury of  
2 the United States or his delegate of notices of liens, certifi-

3 cates, or other notices affecting tax liens entitles them to  
4 be filed and no other attestation, certification, or acknowl-  
5 edgment is necessary.

1 Sec. 3.

2 1. If a notice of federal tax lien, a refileing of a notice  
3 of tax lien, or a notice of revocation of any certificate de-  
4 scribed in subsection two (2) of this section is presented to  
5 the filing officer and

6 a. He is the secretary of state, he shall cause the notice  
7 to be marked, held and indexed in accordance with the provisions  
8 of subsection four (4) of section five hundred fifty-four point  
9 nine thousand four hundred three (554.9403) of the Code as if  
10 the notice were a financing statement within the meaning of  
11 chapter five hundred fifty-four (554) of the Code, or

12 b. He is any other officer described in section one (1) of  
13 this Act, he shall endorse thereon his identification and the  
14 date and time of receipt and forthwith file it alphabetically  
15 or enter it in an alphabetical index showing the name and  
16 address of the person named in the notice, the date and time  
17 of receipt, the serial number of the district director of  
18 internal revenue and the total unpaid balance of the assessment  
19 appearing on the notice of lien.

20 2. If a certificate of release, non-attachment, discharge  
21 or subordination of any tax lien is presented to the secretary  
22 of state for filing he shall

23 a. Cause a certificate of release or non-attachment to be  
24 marked, held and indexed as if the certificate were a termina-  
25 tion statement within the meaning of chapter five hundred  
26 fifty-four (554) of the Code, except that the notice of lien  
27 to which the certificate relates shall not be removed from the  
28 files, and

29 b. Cause a certificate of discharge or subordination to be  
30 held, marked and indexed as if the certificate were a release  
31 of collateral within the meaning of chapter five hundred fifty-

32 four (554) of the Code.

33 3. If a refiled notice of federal tax lien referred to in  
34 subsection one (1) of this section or any of the certificates  
35 or notices referred to in subsection two (2) of this section  
36 is presented for filing with any other filing officer specified  
37 in section one (1) of this Act, he shall permanently attach  
38 the refiled notice or the certificate to the original notice of  
39 lien and shall enter the refiled notice or the certificate  
40 with the date of filing in any alphabetical federal tax lien  
41 index on the line where the original notice of lien is entered.

42 4. Upon request of any person, the filing officer shall  
43 issue his certificate showing whether there is on file, on the  
44 date and hour stated therein, any notice of federal tax lien  
45 or certificate or notice affecting the lien, filed after June  
46 30, 1967, naming a particular person, and if a notice or cer-  
47 tificate is on file, giving the date and hour of filing of  
48 each notice or certificate. The fee for a certificate is two  
49 (2) dollars. Upon request the filing officer shall furnish a  
50 copy of any notice of federal tax lien or notice or certificate  
51 affecting a federal tax lien for a fee of twenty-five (25)  
52 cents per page.

1 Sec. 4. The fee for filing and indexing each notice of lien  
2 or certificate or notice affecting the tax lien is:

- 3 1. For a tax lien on real estate, two (2) dollars.
- 4 2. For a tax lien on tangible and intangible personal prop-  
5 erty, two (2) dollars.
- 6 3. For a certificate of discharge or subordination, one (1)  
7 dollar.
- 8 4. For all other notices, including a certificate of release  
9 or non-attachment, one (1) dollar.

10 The officer shall bill the district directors of internal  
11 revenue on a monthly basis for fees for documents filed by them.

1 Sec. 5. County recorders with whom notices of federal tax  
2 liens, and certificates and notices affecting the liens have

3 been filed before July 1, 1967, shall, after that date, main-  
 4 tain a file labeled "federal tax lien notices filed prior to  
 5 July 1, 1967" containing such notices and certificates and any  
 6 certificate or notice filed after June 30, 1967, affecting any  
 7 notice or certificate filed before July 1, 1967.

1 Sec. 6. This Act shall be so interpreted and construed as  
 2 to effectuate its general purpose to make uniform the law of  
 3 those states which enact it.

1 Sec. 7. This Act may be cited as the Uniform Federal Tax  
 2 Lien Registration Act.

1 Sec. 8. Section three hundred thirty-five point eleven  
 2 (335.11), Code 1966, is hereby repealed.

---

1 Amend Senate File 618 as follows:

2 1. Amend section three (3) as follows:

3 1. By striking from line two (2) the word "refiling" and  
 4 inserting in lieu thereof the word "reinstatement".

5 2. By striking from lines nine (9) and ten (10) the words  
 6 "as if the notice were" and inserting in lieu thereof the  
 7 words "in the same manner as".

8 3. By striking from line twenty-four (24) the words "as  
 9 if the certificate were" and inserting in lieu thereof the  
 10 words "in the same manner as".

11 4. By inserting in line twenty-eight (28) after the word  
 12 "files" the words "for a period of at least five (5) years".

13 5. By striking from line thirty-three (33) the word  
 14 "refiled" and inserting in lieu thereof the word "reinstated".

15 6. By striking from lines fifty-one (51) and fifty-two  
 16 (52) the words and figure "twenty-five (25) cents" and insert-  
 17 ing in lieu thereof the words and figure "one (1) dollar".

18 2. Amend section four (4) as follows:

19 1. By striking from line three (3) the words and figure  
 20 "two (2) dollars" and inserting in lieu thereof the words and  
 21 figures "one (1) dollar fifty (50) cents".

22 2. By striking from line five (5) the words and figure  
 23 "two (2) dollars" and inserting in lieu thereof the words and  
 24 figures "one (1) dollar fifty (50) cents".

25 3. By striking from lines six (6) and seven (7) the words  
 26 and figure "one (1) dollar" and inserting in lieu thereof the  
 27 words and figures "one (1) dollar fifty (50) cents".

28 4. By striking from line nine (9) the words and figure  
 29 "one (1) dollar" and inserting in lieu thereof the words and  
 30 figures "one (1) dollar fifty (50) cents".

31 5. By striking lines ten (10) and eleven (11).

Filed  
 May 17, 1967

MILLER of Des Moines.

1 Amend Senate File 618 by adding thereto the following new  
2 section:  
3 "Notwithstanding any other provision of this Act which may  
4 be to the contrary, no lien for taxes imposed by the laws of the  
5 United States shall be valid with respect to a motor vehicle as  
6 against any purchase of such motor vehicle for an adequate and  
7 full consideration in money or money's worth if:  
8 (1) at the time of the purchase the purchaser is without  
9 notice or knowledge of the existence of such lien, and  
10 (2) before the purchaser obtains such notice or knowledge, he  
11 has acquired possession of such motor vehicle and has not there-  
after  
12 relinquished possession of such motor vehicle to the seller or his  
13 agent.  
14 As used in this Section, the term 'motor' vehicle means a  
15 self-propelled vehicle which is registered for highway use under  
16 the laws of this state.  
17 Notice of the lien shall be by perfection of the lien interest  
18 under and in accordance with the provisions of Section Three Hun-  
19 dred Twenty-One Point Fifty (321.50)."

Filed - Adopted 5-8-67  
April 27, 1967

By DENMAN

