

January 23, 1970

SENATE FILE 1117

Passed on File

*Indubary 1-26, Pass 1-29,
Hse " 2-18*

By MOWRY

Passed Senate, Date *2-4-70* Passed House, Date *4-6-70*

Vote: Ayes *58* Nays *0* Vote: Ayes *77* Nays *0*

Approved.....

*Passed Senate as amended by House
4-10-70
aye 50, nays 0*

A BILL FOR

1 An Act relating to federal tax lien registration.

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

3 Section 1.

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

9 2. Notices of liens upon personal property, whether tan-
10 gible or intangible, for taxes payable to the United States and
11 certificates and notices affecting the liens shall be filed as
12 follows:

13 a. If the person against whose interest the tax lien ap-
14 plies is a corporation or a partnership whose principal execu-
15 tive office is in this state, as these entities are defined in
16 the internal revenue laws of the United States, in the office
17 of the secretary of state.

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

21 Sec. 2. Certification by the secretary of the treasury of
22 the United States, or his delegate, of notices of liens, cer-
23 tificates, or other notices affecting tax liens entitles them
24 to be filed, and no other attestation, certification, or acknow-
25 ledgment is necessary.

1 Sec. 3.

2 1. If a notice of federal tax lien, a refile 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
5 to the filing officer:

6 a. If the filing officer is the secretary of state, he
7 shall cause the notice to be marked, held and indexed in ac-
8 cordance with the provisions of section five hundred fifty-
9 four point ninety-four hundred three (554.9403), subsection
10 four (4), of the Code as if the notice were a financing state-
11 ment within the meaning of that section.

12 b. If the filing officer is a county recorder, he shall
13 endorse thereon his identification and the date and time of
14 receipt and forthwith file it alphabetically or enter it in
15 an alphabetical index showing the name and address of the per-
16 son named in the notice, the date and time of receipt, the iden-
17 tification number of the internal revenue service and the total
18 unpaid balance of the assessment appearing on the notice of
19 lien.

20 2. If a certificate of release, nonattachment, 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 nonattachment to be
24 marked, held and indexed as if the certificate were a termina-
25 tion statement within the meaning of the uniform commercial
26 code, except that the notice of lien to which the certificate
27 relates shall not be removed from the files.

28 b. Cause a certificate of discharge or subordination to be
29 held, marked and indexed as if the certificate were a release
30 of collateral within the meaning of the uniform commercial
31 code.

32 3. If a refiled notice of federal tax lien referred to in
33 subsection one (1) of this section or any of the certificates
34 or notices referred to in subsection two (2) of this section
35 is presented for filing with a county recorder, he shall per-

1 manently attach the refiled notice or the certificate to the
2 original notice of lien and shall enter the refiled notice or
3 the certificate with the date of filing in any alphabetical
4 federal tax lien index on the line where the original notice
5 of lien is entered.

6 4. Upon request of any person, the filing officer shall
7 issue his certificate showing whether there is on file, on the
8 date and hour stated therein, any notice of federal tax lien
9 or certificate or notice affecting the lien, filed on or after
10 July 1, 1970, naming a particular person, and if a notice or
11 certificate is on file, giving the date and hour of filing of
12 each notice or certificate. The fee for a certificate is five
13 dollars. Upon request the filing officer shall furnish a copy
14 of any notice of federal tax lien or notice or certificate af-
15 fecting a federal tax lien for a fee of five dollars per page.

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

18 1. For a tax lien on real property, five dollars.

19 2. For a tax lien on tangible and intangible personal
20 property, one dollar and fifty cents.

21 3. For a certificate of discharge or subordination, one
22 dollar and fifty cents.

23 4. For all other notices, including a certificate of re-
24 lease or nonattachment, one dollar and fifty cents.

25 The officer shall bill the internal revenue service on a
26 monthly basis for fees for documents filed by them.

27 Sec. 5. Filing officers with whom notices of federal tax
28 liens, certificates and notices affecting such liens have been
29 filed on or before July 1, 1970, shall, after that date, con-
30 tinue to maintain a file labeled "federal tax lien notices
31 filed prior to July 1, 1970" containing notices and certi-
32 ficates filed in numerical order of receipt. If a notice of
33 lien was filed on or before July 1, 1970, any certificate or
34 notice affecting the lien shall be filed in the same office.

35 Sec. 6. This Act may be cited as the uniform federal tax

- 1 lien registration Act.
- 2 Sec. 7. Section three hundred thirty-five point eleven
- 3 (335.11), Code 1966, is hereby repealed.

EXPLANATION

This bill will provide new procedures for the registration of federal tax liens, and is based on the revised uniform federal tax lien registration Act.

HOUSE AMENDMENT TO SENATE FILE 1117

- 1 Amend Senate File 1117, page 3, by striking all of
- 2 lines 16 through 24 inclusive, and inserting in
- 3 lieu thereof the following:
- 4 "Sec. 4. The fee for filing and indexing each
- 5 notice of lien or certificate or notice affecting the
- 6 tax lien shall be as provided in section three hundred
- 7 thirty-five point fourteen (335.14) of the Code."

*Senate
concurrent
4/10*

Received from the House
April 8, 1970

- 1 Amend Senate File 1117, page 3, line 18 by
- 2 striking the words "five dollars" and inserting
- 3 in lieu thereof the words "one dollar and fifty
- 4 cents".

Filed - *Withdrawn 4/6*
February 18, 1970
In: Judiciary

COMMITTEE ON JUDICIARY
WILLIAM HILL, Chairman

House

- 1 Amend Senate File 1117, page 3,, by striking
- 2 all of lines 16 through 24 inclusive, and in-
- 3 serting in lieu thereof the following:
- 4 "Sec. 4. The fee for filing and indexing
- 5 each notice of lien or certificate or notice
- 6 affecting the tax lien shall be as provided in
- 7 section three hundred thirty-five point fourteen
- 8 (335.14), Code 1966."

Filed - *Adopted 4/6*
March 10, 1970
In: Judiciary

House
WEICHMAN of Benton

- 1 Amend the Renda amendment to Senate File 1117, filed
- 2 March 13, 1970, where it appears at page 1106 of the Journal
- 3 of the House, by striking amendment 3 and inserting in lieu
- 4 thereof the following:
- 5 3. By inserting in page 1, line 10, after the word
- 6 "States" the words "or to this state".

Filed - *Withdrawn 4/3*
March 23, 1970

House
RENDA of Polk

SENATE FILE 1117

1 Amend Senate File 1117 as follows:

- 2 1. By inserting in page 1, line 5, after the word "States" the
- 3 words "or to this state".
- 4 2. By striking from page 1, line 7, the word "federal".
- 5 3. By striking from page 1, line 10, the word "federal".
- 6 4. By inserting in page 1, line 16, after the word "States" the
- 7 words "or in the Code of Iowa".
- 8 5. By striking from page 1, line 22, the words "or his delegate"
- 9 and inserting in lieu thereof the words "or the Iowa director of
- 10 revenue, or their delegates".
- 11 6. By inserting in page 2, line 2, after the word "federal" the
- 12 words "or state".
- 13 7. By striking from page 2, lines 16 and 17, the words "the
- 14 identification number of the internal revenue service".
- 15 8. By inserting in page 2, line 19, after the word "lien" the
- 16 words ", and for federal liens the identification number of the
- 17 internal revenue service".
- 18 9. By striking from page 2, line 32, the word "federal".
- 19 10. By striking from page 3, line 4, the word "federal".
- 20 11. By striking from page 3, line 8, the word "federal".
- 21 12. By striking from page 3, line 14, the word "federal".
- 22 13. By striking from page 3, line 15, the word "federal".
- 23 14. By striking from page 3, lines 25 and 26, and inserting in
- 24 lieu thereof the following:
- 25 All filing fees pertaining to a tax lien shall be payable in
- 26 full at the time of discharge or release, for which the filing
- 27 officer shall bill the internal revenue service or the department
- 28 of revenue on a monthly basis.
- 29 15. By striking from page 3, line 27, the word "federal".
- 30 16. By striking from page 3, line 30, the word "federal".
- 31 17. By striking from page 3, line 35, the word "federal".
- 32 18. By adding the following new sections:
- 33 Sec. 8. This Act shall apply to the filing and refiling of
- 34 notice, release, nonattachment, discharge and subordination of a
- 35 lien for any tax due this state.
- 36 Sec. 9. Section four hundred twenty-two point twenty-six
- 37 (422.26), Code 1966, as amended by chapter three hundred forty-
- 38 two (342), section eighty-five (85), Acts of the Sixty-second
- 39 General Assembly, is hereby further amended by striking lines
- 40 seventeen (17) through fifty (50), inclusive, and inserting in
- 41 lieu thereof the following:
- 42 "notice of the lien on any property, the director shall file
- 43 notice of said lien as provided in sections one (1) through eight
- 44 (8), inclusive, of this Act, and the lien shall be valid from the
- 45 time of indexing thereof."
- 46 19. By inserting in page 1, line 1, after the word "federal" the
- 47 words "or state".

Filed - *Withdrawn 4/3*
March 19, 1970

RENDA of Polk