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FILED FEB 23 1989

SENATE FILE 276

BY COMMITTEE ON JUDICIARY

Substituted for HF-676
PASSED in house Ayes 94, NAYS 0, 4-7-89 (p. 1306)
(SUCCESSOR TO SSB 151)

Passed Senate, Date 3-6-89 (p. 630) Passed House, Date 4-7-97
Vote: Ayes 50 Nays 0 Vote: Ayes 94 Nays 0
Approved 4-20-89

A BILL FOR

1 An Act relating to the registration of federal liens.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 276

1 Section 1. Section 331.609, Code 1989, is amended to read
2 as follows:

3 331.609 FEDERAL TAX LIENS.

4 1. a. Notices of liens, certificates, and other notices
5 affecting federal tax liens or other federal liens must be
3163-6 filed in accordance with this section.

7 ± b. Notices of liens upon real property for taxes
8 obligations payable to the United States, and certificates and
3163-9 notices affecting the liens shall be filed in the office of
10 the recorder of the county in which the real property subject
11 to a federal tax lien is situated.

12 2 c. Notices of federal liens upon tangible or intangible
13 personal property for taxes obligations payable to the United
14 States and certificates and notices affecting the liens shall
3163-15 be filed as follows:

16 a- (1) If the person against whose interest the tax lien
17 applies is a corporation or a partnership whose principal
18 executive office is in this state, as these entities are
19 defined in the internal revenue laws of the United States, in
20 the office of the secretary of state.

21 b- (2) In all other cases, in the office of the recorder
22 of the county where the taxpayer person against whose interest
3163-23 the lien applies resides at the time of filing of the notice
24 of lien.

25 3 2. Certification by the secretary of the treasury of the
26 United States, or a designee of the secretary, of notices of
27 liens, certificates, or other notices affecting tax federal
28 liens by the secretary of the treasury of the United States,
29 or a designee of the secretary, or by any official or entity
30 of the United States responsible for the filing or
3163-31 certification of any other lien, entitles them to be filed,
32 and no other attestation, certification, or acknowledgment is
33 necessary.

3163-34 4 3. a. If a notice of federal tax lien, a refiling of a
35 notice of tax lien, or a notice of revocation of a certificate

1 described in subsection-5 paragraph "b" is presented to the
2 filing officer:

3 a- (1) If the filing officer is the secretary of state,
4 the secretary shall cause the notice to be marked, held, and
5 indexed in accordance with section 554.9403, subsection 4, as
6 if the notice were a financing statement within the meaning of
7 that section.

8 b- (2) If the filing officer is a recorder, the recorder
9 shall endorse on the notice the recorder's identification and
316310 the date and time of receipt and file it alphabetically or
11 enter it in an alphabetical index showing the name and address
12 of the person named in the notice, the date and time of
13 receipt, ~~the-identification-number-of-the-internal-revenue~~
14 service the title and address of the official or entity
15 certifying the lien, and the total ~~unpaid-balance-of-the~~
16 assessment appearing on the notice of lien.

17 5 b. If a certificate of release, nonattachment,
18 discharge, or subordination of a tax lien is presented to the
19 secretary of state for filing, the secretary shall:

20 a- (1) Cause a certificate of release or nonattachment to
21 be marked, held, and indexed as if the certificate were a
22 termination statement within the meaning of the uniform
23 commercial code, except that the notice of lien to which the
24 certificate relates shall not be removed from the files.

25 b- (2) Cause a certificate of discharge or subordination
26 to be marked, held, and indexed as if the certificate were a
27 release of collateral within the meaning of the uniform
28 commercial code.

29 6 c. If a refiled notice of federal tax lien referred to
30 in subsection-4 paragraph "a" or any of the certificates or
31 notices referred to in subsection-5 paragraph "b" is presented
31632 for filing with a recorder, the recorder shall permanently
33 attach the refiled notice or the certificate to the original
34 notice of lien and shall enter the refiled notice or the
31635 certificate with the date of filing in an alphabetical federal

1 tax-lien index ~~on-the-line-where-the-original-notice-of-lien~~
2 ~~is-entered.~~

3163-3 7 d. Upon request of a person, the filing officer shall
4 issue a certificate showing whether there is on file, on the
5 date and hour stated, a notice of federal tax lien or
6 certificate or notice affecting the lien, filed on or after
7 July 1, ~~1970~~ 1989, naming a particular person, and if a notice
8 or certificate is on file, giving the date and hour of filing
9 of each notice or certificate. The fee for a certificate is
10 six dollars. Upon request the filing officer shall furnish a
11 copy of any notice of federal tax lien or notice or
12 certificate affecting a federal tax lien for a fee of five
13 dollars per page.

3163-14 8 4. The fee for filing and indexing each notice of lien
15 or certificate or notice affecting the tax lien shall be as
16 provided in section 331.604. The officer shall bill the
17 internal revenue service or any other appropriate federal
18 agency on a monthly basis for fees for documents filed by them
19 it.

3163-20 9 5. Filing officers with whom notices of federal tax
21 liens, certificates, and notices affecting the liens have been
22 filed on or before July 1, 1970, shall, after that date,
23 continue to maintain a file labeled "federal tax lien notices
24 filed prior to July 1, 1970" containing notices and
25 certificates filed in numerical order of receipt. If a notice
26 of lien was filed on or before July 1, 1970, a certificate or
27 notice affecting the lien shall be filed in the same office.

3163-28 6. Filing officers with whom notices of federal tax liens,
29 certificates, and notices affecting the liens have been filed
30 after July 1, 1970, and before July 1, 1989, shall, after July
31 1, 1989, continue to maintain a file labeled "federal tax lien
32 notices filed after July 1, 1970 and before July 1, 1989"
33 containing notices and certificates filed in numerical order
34 of receipt. If a notice of lien was filed on or after July 1,
35 1970, and before July 1, 1989, a certificate or notice

1 affecting the lien shall be filed in the same office.

2 ~~to~~ 7. This section may be cited as the uniform federal tax
3 lien registration Act.

4 EXPLANATION

5 This bill makes current Iowa law concerning the filing of
6 federal tax liens applicable to the filing of all federal
7 liens. Filing officers, currently required to keep a file
8 labeled "federal tax liens filed prior to July 1, 1970"
9 containing those notices, will now be required to maintain a
10 file with all federal tax lien filings on or after July 1,
11 1970, and before July 1, 1989.

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SENATE FILE 276

S-3163

- 1 Amend Senate File 276 as follows:
- 2 1. Page 1, line 6, by inserting after the word
3 "filed" the following: "or recorded".
- 4 2. Page 1, line 9, by striking the word "filed"
5 and inserting the following: "~~filed~~ recorded".
- 6 3. Page 1, line 15, by inserting after the word
7 "filed" the following: "or recorded".
- 8 4. Page 1, line 23, by striking the word "filing"
9 and inserting the following: "~~filing~~ recording".
- 10 5. Page 1, line 31, by inserting after the word
11 "filed" the following: "or recorded".
- 12 6. Page 1, line 34, by inserting after the word
13 "refiling" the following: "or rerecording".
- 14 7. Page 2, line 10, by striking the word "file"
15 and inserting the following: "~~file~~ record".
- 16 8. Page 2, line 32, by striking the word "filing"
17 and inserting the following: "~~filing~~ recording".
- 18 9. Page 2, line 35, by striking the word "filing"
19 and inserting the following: "~~filing~~ recording".
- 20 10. Page 3, line 3, by inserting after the word
21 "filing" the following: "or recording".
- 22 11. Page 3, line 4, by inserting after the word
23 "file" the following: "or recorded".
- 24 12. Page 3, line 6, by inserting after the word
25 "filed" the following: "or recorded".
- 26 13. Page 3, by striking line 8 and inserting the
27 following: "or certificate is on file or recorded,
28 giving the date and hour of filing or recording".
- 29 14. Page 3, line 10, by inserting after the word
30 "filing" the following: "or recording".
- 31 15. Page 3, line 14, by inserting after the word
32 "filing" the following: "or recording,".
- 33 16. Page 3, line 18, by inserting after the word
34 "filed" the following: "or recorded".
- 35 17. Page 3, line 20, by inserting after the word
36 "Filing" the following: "or recording".
- 37 18. Page 3, line 22, by inserting after the word
38 "filed" the following: "or recorded".
- 39 19. Page 3, line 26, by inserting after the word
40 "filed" the following: "or recorded".
- 41 20. Page 3, line 27, by inserting after the word
42 "filed" the following: "or recorded".
- 43 21. Page 3, line 28, by inserting after the word
44 "Filing" the following: "or recording".
- 45 22. Page 3, line 29, by inserting after the word
46 "filed" the following: "or recorded".
- 47 23. Page 3, line 33, by inserting after the word
48 "filed" the following: "or recorded".
- 49 24. Page 3, line 34, by inserting after the word
50 "filed" the following: "or recorded".

S-3163

Page 2

1 25. Page 4, line 1, by inserting after the word
2 "filed" the following: "or recorded".

By RICHARD VARN

S-3163 FILED MARCH 2, 1989

accepted 3-6-89 (p.635)

House file 276

SENATE FILE 276
BY COMMITTEE ON JUDICIARY

(SUCCESSOR TO SSB 151)

(AS AMENDED AND PASSED BY THE SENATE MARCH 6, 1989)

_____ - New Language by the Senate

Passed Senate, Date 3/6/89 (p. 636) Passed House, Date 4-7-97
Vote: Ayes 50 Nays 0 Vote: Ayes 94 Nays 0
Approved 420-89 (P. 584)

A BILL FOR

1 An Act relating to the registration of federal liens.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 276

1 Section 1. Section 331.609, Code 1989, is amended to read
2 as follows:

3 331.609 FEDERAL TAX LIENS.

4 1. a. Notices of liens, certificates, and other notices
5 affecting federal tax liens or other federal liens must be
6 filed or recorded in accordance with this section.

7 1 b. Notices of liens upon real property for taxes
8 obligations payable to the United States, and certificates and
9 notices affecting the liens shall be ~~filed~~ recorded in the
10 office of the recorder of the county in which the real
11 property subject to a federal tax lien is situated.

12 2 c. Notices of federal liens upon tangible or intangible
13 personal property for ~~taxes~~ obligations payable to the United
14 States and certificates and notices affecting the liens shall
15 be filed or recorded as follows:

16 a- (1) If the person against whose interest the tax lien
17 applies is a corporation or a partnership whose principal
18 executive office is in this state, as these entities are
19 defined in the internal revenue laws of the United States, in
20 the office of the secretary of state.

21 b- (2) In all other cases, in the office of the recorder
22 of the county where the taxpayer person against whose interest
23 the lien applies resides at the time of filing recording of
24 the notice of lien.

25 3 2. ~~Certification by the secretary of the treasury of the~~
26 ~~United States, or a designee of the secretary,~~ of notices of
27 liens, certificates, or other notices affecting tax federal
28 liens by the secretary of the treasury of the United States,
29 or a designee of the secretary, or by any official or entity
30 of the United States responsible for the filing or
31 certification of any other lien, entitles them to be filed or
32 recorded, and no other attestation, certification, or
33 acknowledgment is necessary.

34 4 3. a. If a notice of federal tax lien, a refiling or
35 rerecording of a notice of tax lien, or a notice of revocation

1 of a certificate described in subsection-5 paragraph "b" is
2 presented to the filing officer:

3 a- (1) If the filing officer is the secretary of state,
4 the secretary shall cause the notice to be marked, held, and
5 indexed in accordance with section 554.9403, subsection 4, as
6 if the notice were a financing statement within the meaning of
7 that section.

8 b- (2) If the filing officer is a recorder, the recorder
9 shall endorse on the notice the recorder's identification and
10 the date and time of receipt and file record it alphabetically
11 or enter it in an alphabetical index showing the name and
12 address of the person named in the notice, the date and time
13 of receipt, ~~the-identification-number-of-the-internal-revenue~~
14 service the title and address of the official or entity
15 certifying the lien, and the total unpaid-balance-of-the
16 assessment appearing on the notice of lien.

17 5 b. If a certificate of release, nonattachment,
18 discharge, or subordination of a tax lien is presented to the
19 secretary of state for filing, the secretary shall:

20 a- (1) Cause a certificate of release or nonattachment to
21 be marked, held, and indexed as if the certificate were a
22 termination statement within the meaning of the uniform
23 commercial code, except that the notice of lien to which the
24 certificate relates shall not be removed from the files.

25 b- (2) Cause a certificate of discharge or subordination
26 to be marked, held, and indexed as if the certificate were a
27 release of collateral within the meaning of the uniform
28 commercial code.

29 6 c. If a refiled notice of federal tax lien referred to
30 in subsection-4 paragraph "a" or any of the certificates or
31 notices referred to in subsection-5 paragraph "b" is presented
32 for filing recording with a recorder, the recorder shall
33 permanently attach the refiled notice or the certificate to
34 the original notice of lien and shall enter the refiled notice
35 or the certificate with the date of filing recording in an

1 alphabetical federal-tax-lien index on-the-line-where-the
2 original-notice-of-lien-is-entered.

3 7 d. Upon request of a person, the filing or recording
4 officer shall issue a certificate showing whether there is on
5 file or recorded, on the date and hour stated, a notice of
6 federal tax lien or certificate or notice affecting the lien,
7 filed or recorded on or after July 1, 1970 1989, naming a
8 particular person, and if a notice or certificate is on file
9 or recorded, giving the date and hour of filing or recording
10 of each notice or certificate. The fee for a certificate is
11 six dollars. Upon request the filing or recording officer
12 shall furnish a copy of any notice of federal tax lien or
13 notice or certificate affecting a federal tax lien for a fee
14 of five dollars per page.

15 8 4. The fee for filing or recording, and indexing each
16 notice of lien or certificate or notice affecting the tax lien
17 shall be as provided in section 331.604. The officer shall
18 bill the internal revenue service or any other appropriate
19 federal agency on a monthly basis for fees for documents filed
20 or recorded by them it.

21 9 5. Filing or recording officers with whom notices of
22 federal tax liens, certificates, and notices affecting the
23 liens have been filed or recorded on or before July 1, 1970,
24 shall, after that date, continue to maintain a file labeled
25 "federal tax lien notices filed prior to July 1, 1970"
26 containing notices and certificates filed in numerical order
27 of receipt. If a notice of lien was filed or recorded on or
28 before July 1, 1970, a certificate or notice affecting the
29 lien shall be filed or recorded in the same office.

30 6. Filing or recording officers with whom notices of
31 federal tax liens, certificates, and notices affecting the
32 liens have been filed or recorded after July 1, 1970, and
33 before July 1, 1989, shall, after July 1, 1989, continue to
34 maintain a file labeled "federal tax lien notices filed after
35 July 1, 1970 and before July 1, 1989" containing notices and

1 certificates filed or recorded in numerical order of receipt.
2 If a notice of lien was filed or recorded on or after July 1,
3 1970, and before July 1, 1989, a certificate or notice
4 affecting the lien shall be filed or recorded in the same
5 office.

6 ~~to~~ 7. This section may be cited as the uniform federal tax
7 lien registration Act.

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VANN, L.
DELUHERY
FUHRMAN

SSB 151
JUDICIARY

SENATE FILE 276
BY (PROPOSED COMMITTEE ON
JUDICIARY BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the registration of federal liens.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 331.609, Code 1989, is amended to read
2 as follows:

3 331.609 FEDERAL TAX LIENS.

4 1. a. Notices of liens, certificates, and other notices
5 affecting federal tax liens or other federal liens must be
6 filed in accordance with this section.

7 ± b. Notices of liens upon real property for taxes
8 obligations payable to the United States, and certificates and
9 notices affecting the liens shall be filed in the office of
10 the recorder of the county in which the real property subject
11 to a federal tax lien is situated.

12 2 c. Notices of federal liens upon tangible or intangible
13 personal property for taxes obligations payable to the United
14 States and certificates and notices affecting the liens shall
15 be filed as follows:

16 a. (1) If the person against whose interest the tax lien
17 applies is a corporation or a partnership whose principal
18 executive office is in this state, as these entities are
19 defined in the internal revenue laws of the United States, in
20 the office of the secretary of state.

21 b. (2) In all other cases, in the office of the recorder
22 of the county where the taxpayer person against whose interest
23 the lien applies resides at the time of filing of the notice
24 of lien.

25 3 2. Certification by the secretary of the treasury of the
26 United States, or a designee of the secretary, of notices of
27 liens, certificates, or other notices affecting tax federal
28 liens by the secretary of the treasury of the United States,
29 or a designee of the secretary, or by any official or entity
30 of the United States responsible for the filing or
31 certification of any other lien, entitles them to be filed,
32 and no other attestation, certification, or acknowledgment is
33 necessary.

34 4 3. a. If a notice of federal tax lien, a refiling of a
35 notice of tax lien, or a notice of revocation of a certificate

1 described in ~~subsection-5~~ paragraph "b" is presented to the
2 filing officer:

3 a- (1) If the filing officer is the secretary of state,
4 the secretary shall cause the notice to be marked, held, and
5 indexed in accordance with section 554.9403, subsection 4, as
6 if the notice were a financing statement within the meaning of
7 that section.

8 b- (2) If the filing officer is a recorder, the recorder
9 shall endorse on the notice the recorder's identification and
10 the date and time of receipt and file it alphabetically or
11 enter it in an alphabetical index showing the name and address
12 of the person named in the notice, the date and time of
13 receipt, ~~the-identification-number-of-the-internal-revenue~~
14 service the title and address of the official or entity
15 certifying the lien, and the total ~~unpaid-balance-of-the~~
16 assessment appearing on the notice of lien.

17 5 b. If a certificate of release, nonattachment,
18 discharge, or subordination of a tax lien is presented to the
19 secretary of state for filing, the secretary shall:

20 a- (1) Cause a certificate of release or nonattachment to
21 be marked, held, and indexed as if the certificate were a
22 termination statement within the meaning of the uniform
23 commercial code, except that the notice of lien to which the
24 certificate relates shall not be removed from the files.

25 b- (2) Cause a certificate of discharge or subordination
26 to be marked, held, and indexed as if the certificate were a
27 release of collateral within the meaning of the uniform
28 commercial code.

29 6 c. If a refiled notice of federal tax lien referred to
30 in ~~subsection-4~~ paragraph "a" or any of the certificates or
31 notices referred to in ~~subsection-5~~ paragraph "b" is presented
32 for filing with a recorder, the recorder shall permanently
33 attach the refiled notice or the certificate to the original
34 notice of lien and shall enter the refiled notice or the
35 certificate with the date of filing in an alphabetical federal

1 ~~tax-lien~~ index ~~on-the-line-where-the-original-notice-of-lien~~
2 ~~is-entered.~~

3 7 d. Upon request of a person, the filing officer shall
4 issue a certificate showing whether there is on file, on the
5 date and hour stated, a notice of federal tax lien or
6 certificate or notice affecting the lien, filed on or after
7 July 1, ~~1970~~ 1989, naming a particular person, and if a notice
8 or certificate is on file, giving the date and hour of filing
9 of each notice or certificate. The fee for a certificate is
10 six dollars. Upon request the filing officer shall furnish a
11 copy of any notice of federal tax lien or notice or
12 certificate affecting a federal tax lien for a fee of five
13 dollars per page.

14 8 4. The fee for filing and indexing each notice of lien
15 or certificate or notice affecting the tax lien shall be as
16 provided in section 331.604. The officer shall bill the
17 internal revenue service or any other appropriate federal
18 agency on a monthly basis for fees for documents filed by them
19 it.

20 9 5. Filing officers with whom notices of federal tax
21 liens, certificates, and notices affecting the liens have been
22 filed on or before July 1, 1970, shall, after that date,
23 continue to maintain a file labeled "federal tax lien notices
24 filed prior to July 1, 1970" containing notices and
25 certificates filed in numerical order of receipt. If a notice
26 of lien was filed on or before July 1, 1970, a certificate or
27 notice affecting the lien shall be filed in the same office.

28 6. Filing officers with whom notices of federal tax liens,
29 certificates, and notices affecting the liens have been filed
30 after July 1, 1970, and before July 1, 1989, shall, after July
31 1, 1989, continue to maintain a file labeled "federal tax lien
32 notices filed after July 1, 1970 and before July 1, 1989"
33 containing notices and certificates filed in numerical order
34 of receipt. If a notice of lien was filed on or after July 1,
35 1970, and before July 1, 1989, a certificate or notice

SENATE FILE 276

AN ACT

RELATING TO THE REGISTRATION OF FEDERAL LIENS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 331.609, Code 1989, is amended to read as follows:

331.609 FEDERAL TAX LIENS.

1. a. Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed or recorded in accordance with this section.

b. Notices of liens upon real property for taxes obligations payable to the United States, and certificates and notices affecting the liens shall be filed recorded in the office of the recorder of the county in which the real property subject to a federal tax lien is situated.

c. Notices of federal liens upon tangible or intangible personal property for taxes obligations payable to the United States and certificates and notices affecting the liens shall be filed or recorded as follows:

a. (1) If the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state.

b. (2) In all other cases, in the office of the recorder of the county where the taxpayer person against whose interest the lien applies resides at the time of filing recording of the notice of lien.

2. Certification by the secretary of the treasury of the United States, or a designee of the secretary, of notices of liens, certificates, or other notices affecting tax federal liens by the secretary of the treasury of the United States, or a designee of the secretary, or by any official or entity

of the United States responsible for the filing or certification of any other lien, entitles them to be filed or recorded, and no other attestation, certification, or acknowledgment is necessary.

3. a. If a notice of federal tax lien, a refiling or rerecording of a notice of tax lien, or a notice of revocation of a certificate described in subsection 5 paragraph "b" is presented to the filing officer:

a. (1) If the filing officer is the secretary of state, the secretary shall cause the notice to be marked, held, and indexed in accordance with section 554.9403, subsection 4, as if the notice were a financing statement within the meaning of that section.

b. (2) If the filing officer is a recorder, the recorder shall endorse on the notice the recorder's identification and the date and time of receipt and file record it alphabetically or enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt, the identification number of the internal revenue service the title and address of the official or entity certifying the lien, and the total unpaid balance of the assessment appearing on the notice of lien.

4. b. If a certificate of release, nonattachment, discharge, or subordination of a tax lien is presented to the secretary of state for filing, the secretary shall:

a. (1) Cause a certificate of release or nonattachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files.

b. (2) Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

5. c. If a refiled notice of federal tax lien referred to in subsection 4 paragraph "a" or any of the certificates or

notices referred to in subsection 5 paragraph "b" is presented for filing recording with a recorder, the recorder shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or the certificate with the date of filing recording in an alphabetical federal tax-lien index on the line where the original notice of lien is entered.

7 d. Upon request of a person, the filing or recording officer shall issue a certificate showing whether there is on file or recorded, on the date and hour stated, a notice of federal tax lien or certificate or notice affecting the lien, filed or recorded on or after July 1, 1970 1989, naming a particular person, and if a notice or certificate is on file or recorded, giving the date and hour of filing or recording of each notice or certificate. The fee for a certificate is six dollars. Upon request the filing or recording officer shall furnish a copy of any notice of federal tax lien or notice or certificate affecting a federal tax lien for a fee of five dollars per page.

8 4. The fee for filing or recording, and indexing each notice of lien or certificate or notice affecting the tax lien shall be as provided in section 331.604. The officer shall bill the internal revenue service or any other appropriate federal agency on a monthly basis for fees for documents filed or recorded by them it.

9 5. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the liens have been filed or recorded on or before July 1, 1970, shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to July 1, 1970" containing notices and certificates filed in numerical order of receipt. If a notice of lien was filed or recorded on or before July 1, 1970, a certificate or notice affecting the lien shall be filed or recorded in the same office.

6. Filing or recording officers with whom notices of federal tax liens, certificates, and notices affecting the

liens have been filed or recorded after July 1, 1970, and before July 1, 1989, shall, after July 1, 1989, continue to maintain a file labeled "federal tax lien notices filed after July 1, 1970 and before July 1, 1989" containing notices and certificates filed or recorded in numerical order of receipt. If a notice of lien was filed or recorded on or after July 1, 1970, and before July 1, 1989, a certificate or notice affecting the lien shall be filed or recorded in the same office.

10 7. This section may be cited as the uniform federal tax lien registration Act.

JO ANN ZIMMERMAN
President of the Senate

DONALD D. AVENSON
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 276, Seventy-third General Assembly.

JOHN F. DWYER
Secretary of the Senate

Approved 4/20, 1989

TERRY E. BRANSTAD
Governor