

HOUSE BILL NO. 731

INTRODUCED BY RAMIREZ, YARDLEY

IN THE HOUSE

February 12, 1983	Introduced and referred to Committee on Judiciary.
February 17, 1983	Committee recommend bill do pass. Report adopted.
February 18, 1983	Bill printed and placed on members' desks.
February 19, 1983	Second reading, do pass.
February 21, 1983	Considered correctly engrossed.
February 22, 1983	Third reading, passed. Transmitted to Senate.

IN THE SENATE

March 1, 1983	Introduced and referred to Committee on Judiciary.
March 21, 1983	Committee recommend bill be concurred in. Report adopted.
March 23, 1983	Second reading, concurred in.
March 25, 1983	Third reading, concurred in. Ayes, 49; Noes, 0.

IN THE HOUSE

March 25, 1983	Returned to House.
March 26, 1983	Sent to enrolling.  Reported correctly enrolled.

1 *House* BILL NO. *731*  
 2 INTRODUCED BY *Ramirez, J. J.*  
 3  
 4 A BILL FOR AN ACT ENTITLED: "AN ACT TO ADOPT 1978 REVISIONS  
 5 TO THE UNIFORM FEDERAL LIEN REGISTRATION LAW; AMENDING  
 6 SECTIONS 71-3-201 AND 71-3-203 THROUGH 71-3-206, MCA."  
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 8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:  
 9 Section 1. Section 71-3-201, MCA, is amended to read:  
 10 "71-3-201. Short title. This part may be cited as the  
 11 "Revised Uniform Federal Tax Lien Registration Act".  
 12 Section 2. Section 71-3-203, MCA, is amended to read:  
 13 "71-3-203. Execution of notices and certificates.  
 14 Certification by the secretary of the treasury of the United  
 15 States or his delegate, ~~or by any official or entity of the~~  
 16 ~~United States responsible for filing or certifying of notice~~  
 17 ~~of any liens~~ of notices of liens, certificates, or other  
 18 notices affecting tax federal liens entitles them to be  
 19 filed. No other attestation, certification, or  
 20 acknowledgment is necessary."  
 21 Section 3. Section 71-3-204, MCA, is amended to read:  
 22 "71-3-204. Federal tax-tien liens -- place of filing.  
 23 (1) Notices of liens upon real property for taxes  
 24 obligations payable to the United States and certificates  
 25 and notices affecting the liens shall be filed in the office

1 of the clerk and recorder of the county or counties in which  
 2 the real property subject to a federal tax-tien ~~the liens~~ is  
 3 situated.

4 (2) Notices of liens upon personal property, whether  
 5 tangible or intangible, for taxes obligations payable to the  
 6 United States and certificates and notices affecting the  
 7 liens shall be filed as follows:

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

13 ~~(b) if the person against whose interest the lien~~  
 14 ~~applies is a trust that is not covered by subsection (2)(a),~~  
 15 ~~in the office of the secretary of state;~~

16 ~~(c) if the person against whose interest the lien~~  
 17 ~~applies is the estate of a decedent, in the office of the~~  
 18 ~~secretary of state;~~

19 ~~(b)(d)~~ In all other cases, in the office of the clerk  
 20 and recorder of the county where the taxpayer resides at the  
 21 time of filing of the notice of lien."

22 Section 4. Section 71-3-205, MCA, is amended to read:  
 23 "71-3-205. Duties of filing officer. (1) If a notice  
 24 of federal tax lien, a refiling of a notice of tax federal  
 25 lien, or a notice of revocation of any certificate described

1 in subsection (2) is presented to the filing officer and:

2 (a) he is the secretary of state, he shall cause the  
3 notice to be marked, held, and indexed in accordance with  
4 the provisions of 30-9-403(4) as if the notice were a  
5 financing statement within the meaning of the Uniform  
6 Commercial Code; or

7 (b) he is any other officer described in 71-3-204, he  
8 shall endorse thereon his identification and the date and  
9 time of receipt and forthwith file it alphabetically or  
10 enter it in an alphabetical index showing the name and  
11 address of the person named in the notice, the date and time  
12 of receipt, the ~~serial-number-of-the-district-director title~~  
13 ~~and address of the official or entity certifying the lien,~~  
14 and the ~~total unpaid-balance-of-the-assessment amount~~  
15 appearing on the notice of lien.

16 (2) If a certificate of release, nonattachment,  
17 discharge, or subordination of any tax lien is presented to  
18 the secretary of state for filing he shall:

19 (a) cause a certificate of release or nonattachment to  
20 be marked, held, and indexed as if the certificate were a  
21 termination statement within the meaning of the Uniform  
22 Commercial Code, except that the notice of lien to which the  
23 certificate relates shall not be removed from the files; and

24 (b) cause a certificate of discharge or subordination  
25 to be held, marked, and indexed as if the certificate were a

1 release of collateral within the meaning of the Uniform  
2 Commercial Code.

3 (3) If a refiled notice of federal tax lien referred  
4 to in subsection (1) or any of the certificates or notices  
5 referred to in subsection (2) is presented for filing with  
6 any other filing officer specified in 71-3-204, he shall  
7 permanently attach the refiled notice or the certificate to  
8 the original notice of lien and shall enter the refiled  
9 notice or the certificate with the date of filing in any  
10 alphabetical ~~federal-tax~~ lien index on the line where the  
11 original notice of lien is entered.

12 (4) Upon request of any person, the filing officer  
13 shall issue his certificate showing whether there is on  
14 file, on the date and hour stated therein, any notice of  
15 ~~federal-tax~~ lien or certificate or notice affecting the  
16 lien, filed on or after July 1, 1967, naming a particular  
17 person, and if a notice or certificate is on file, giving  
18 the date and hour of filing of each notice or certificate.

19 (5) The fee for a certificate is \$2. Upon request, the  
20 filing officer shall furnish a copy of any notice of federal  
21 tax lien or notice or certificate affecting a federal tax  
22 lien for a fee of \$1 per page."

23 Section 5. Section 71-3-206, MCA, is amended to read:

24 "71-3-206. Fees. (1) The fee for filing and indexing  
25 each notice of lien or certificate or notice affecting the

1 tax lien is:

2 (a) for a tax lien on real estate, \$2;

3 (b) for a tax lien on tangible and intangible personal  
4 property, \$2;

5 (c) for a certificate of discharge or subordination,  
6 \$1;

7 (d) for all other notices, including a certificate of  
8 release or nonattachment, \$2.

9 (2) The officer shall bill the district directors of  
10 internal revenue or other appropriate federal officials on  
11 a monthly basis for fees for documents filed by them."

-End-

Approved by Committee  
on Judiciary

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23 (1) Notices of liens upon real property for ~~taxes~~  
24 ~~obligations~~ payable to the United States and certificates  
25 and notices affecting the liens shall be filed in the office

1 of the clerk and recorder of the county or counties in which  
2 the real property subject to ~~a federal tax-lien~~ the liens is  
3 situated.

4 (2) Notices of liens upon personal property, whether  
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6 United States and certificates and notices affecting the  
7 liens shall be filed as follows:

8 (a) if the person against whose interest the ~~tax~~ lien  
9 applies is a corporation or a partnership whose principal  
10 executive office is in this state, as these entities are  
11 defined in the internal revenue laws of the United States,  
12 in the office of the secretary of state;

13 ~~(b) if the person against whose interest the lien~~  
14 ~~applies is a trust that is not covered by subsection (2)(a),~~  
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17 ~~applies is the estate of a decedent, in the office of the~~  
18 ~~secretary of state;~~

19 ~~(b)(d)~~ in all other cases, in the office of the clerk  
20 and recorder of the county where the taxpayer resides at the  
21 time of filing of the notice of lien."

22 Section 4. Section 71-3-205, MCA, is amended to read:  
23 "71-3-205. Duties of filing officer. (1) If a notice  
24 of federal ~~tax~~ lien, a refiling of a notice of ~~tax federal~~  
25 lien, or a notice of revocation of any certificate described

in subsection (2) is presented to the filing officer and:

(a) he is the secretary of state, he shall cause the notice to be marked, held, and indexed in accordance with the provisions of 30-9-403(4) as if the notice were a financing statement within the meaning of the Uniform Commercial Code; or

(b) he is any other officer described in 71-3-204, he shall endorse thereon his identification and the date and time of receipt and forthwith file 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 serial-number-of-the-district-director title and address of the official or entity certifying the lien,~~ and the total ~~unpaid--balance--of--the--assessment~~ amount appearing on the notice of lien.

(2) If a certificate of release, nonattachment, discharge, or subordination of any tax lien is presented to the secretary of state for filing he shall:

(a) 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; and

(b) cause a certificate of discharge or subordination to be held, marked, and indexed as if the certificate were a

release of collateral within the meaning of the Uniform Commercial Code.

(3) If a refiled notice of federal tax lien referred to in subsection (1) or any of the certificates or notices referred to in subsection (2) is presented for filing with any other filing officer specified in 71-3-204, he 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 in any alphabetical ~~federal--tax~~ lien index on the line where the original notice of lien is entered.

(4) Upon request of any person, the filing officer shall issue his certificate showing whether there is on file, on the date and hour stated therein, any notice of federal--tax lien or certificate or notice affecting the lien, filed on or after July 1, 1967, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate.

(5) The fee for a certificate is \$2. Upon request, the filing 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 \$1 per page."

Section 5. Section 71-3-206, MCA, is amended to read:

\*71-3-206. Fees. (1) The fee for filing and indexing each notice of lien or certificate or notice affecting the

1 tax lien is:  
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3 (b) for a tax lien on tangible and intangible personal  
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5 (c) for a certificate of discharge or subordination,  
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9 (2) The officer shall bill the district directors of  
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