SENATE BILL NO. 142

Introduced: 01/13/83

Referred to Committee on Judiciary: 01/13/83

Hearing: 1/24/84

Report: 01/24/83, Do Pass

2nd Reading: 01/26/83 3rd Reading: 01/28/83

Transmitted to House: 1/28/83

Referred to Committee on Judiciary: 01/29/83

Hearing: 3/2/83

Died in House Committee.

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INTRODUCED BY

BY REQUEST OF THE SECRETARY OF STATE

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A BILL FOR AN ACT ENTITLED: "AN ACT TO REMOVE THE REQUIREMENT THAT RELEASED FEDERAL TAX LIENS NOT BE REMOVED FROM THE FILES OF THE SECRETARY OF STATE: AMENDING SECTION 71-3-205. MCA: AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.**

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 71-3-205, MCA, is amended to read: *71-3-205. Duties of filing officer. (1) If a notice of federal tax lien, a refiling of a notice of tax 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. and the total unpaid balance of the assessment appearing on the 2 3 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:

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- (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 Codey-except-thet-the notice-of-lien to-which-the certificate-relates-shell-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.*

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11 <u>NEW SECTION.</u> Section 2. Effective date. This act is 12 effective on passage and approval.

-End-

Approved by Committee on Judiciary

2 INTRODUCED BY

BY REQUEST OF THE SECRETARY OF STATE

A BILL FOR AN ACT ENTITLED: "AN ACT TO REMOVE THE REQUIREMENT THAT RELEASED FEDERAL TAX LIENS NOT BE REMOVED FROM THE FILES OF THE SECRETARY OF STATE; AMENDING SECTION 71-3-205. MCA: AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 71-3-205, MCA, is amended to read:
#71-3-205. Duties of filing officer. (1) If a notice
of federal tax lien, a refiling of a notice of tax 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, and the total unpaid balance of the assessment appearing on the notice of lien.

- 4 (2) If a certificate of release, nonattachment,
 5 discharge, or subordination of any tax lien is presented to
 6 the secretary of state for filing he shall:
- 7 (a) cause a certificate of release or nonattachment to
 8 be marked, held, and indexed as if the certificate were a
 9 termination statement within the meaning of the Uniform
 10 Commercial Codey-except that the notice-of-lien to-which the
 11 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 permonently attack—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

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- 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.
- 7 (5) The fee for a certificate is \$2. Upon request, the 8 filing officer shall furnish a copy of any notice of federal 9 tax lien or notice or certificate affecting a federal tax 10 lien for a fee of \$1 per page.**
- 11 <u>NEW SECTION.</u> Section 2. Effective date. This act is 12 effective on passage and approval.

-End-

1. BILL NO. 143

INTRODUCED BY

BY REQUEST OF THE SECRETARY OF STATE

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A BILL FOR AN ACT ENTITLED: "AN ACT TO REMOVE THE REQUIREMENT THAT RELEASED FEDERAL TAX LIENS NOT BE REMOVED FROM THE FILES OF THE SECRETARY OF STATE; AMENDING SECTION 71-3-205, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HONTANA:

Section 1. Section 71-3-205, MCA, is amended to read:
#71-3-205. Duties of filing officer. (1) If a notice
of federal tax lien, a refiling of a notice of tax 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, and the total unpaid balance of the assessment 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.**

11 <u>HEM SECTION.</u> Section 2. Effective date. This act is 12 effective on passage and approval.

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