

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2004

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Legislative Document

No. 1756

H.P. 1278

House of Representatives, December 22, 2003

### An Act To Amend the Uniform Federal Lien Registration Act

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Submitted by the Secretary of State pursuant to Joint Rule 204.

Received by the Clerk of the House on December 17, 2003. Referred to the Committee on Judiciary pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SIMPSON of Auburn.

Cosponsored by Representatives: CARR of Lincoln, SHERMAN of Hodgdon.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 5 MRSA §86, next to last ¶**, as enacted by PL 1987, c. 645, §1, is amended to read:

6 For filing ~~and recording~~ a federal tax lien or other federal  
8 liens, certificates or notices affecting the liens of which under  
10 any Act of Congress or any federal regulation are required or  
permitted to be filed, -\$5 under Title 33, chapter 39, that fee  
specified in Title 33, section 1906.

12 **Sec. 2. 33 MRSA §1902**, as enacted by PL 1989, c. 502, Pt. A,  
14 §121, is amended to read:

16 **§1902. Scope**

18 This chapter applies only to federal tax liens and to other  
federal lien notices ~~which~~, that under any Act of Congress or any  
20 federal regulation, adopted pursuant to any Act of Congress are  
required or permitted to be filed in the same manner as notices  
of federal tax liens.

22 **Sec. 3. 33 MRSA §1903, sub-§2**, as enacted by PL 1989, c. 502,  
24 Pt. A, §121, is amended to read:

26 **2. Real property liens.** Notices of liens upon real  
property for obligations payable to the United States and  
28 certificates and notices affecting the liens ~~shall~~ must be filed  
in with the registry of deeds in ~~that~~ the county or counties  
30 within which the affected property is situated.

32 **Sec. 4. 33 MRSA §1903, sub-§4**, as amended by PL 1999, c. 699,  
34 Pt. D, §23 and affected by §30, is further amended to read:

36 **4. Timber, mineral and other liens.** Notices of federal  
liens upon ~~personal~~ property of a type in which a security  
interest is perfected under Title 11, section 9-1501, subsection  
38 (1), paragraph (a), for obligations payable to the United States  
and certificates and notices affecting the liens, must be filed  
40 in with the registry of deeds in the county or counties where a  
mortgage on the real estate concerned would be filed or recorded.

42 **Sec. 5. 33 MRSA §1905**, as amended by PL 1999, c. 699, Pt. D,  
44 §24 and affected by §30, is further amended to read:

46 **§1905. Duties of filing officer**

48 **1. Notices.** If a notice of federal lien, a refiling of a  
notice of federal lien, or a notice of revocation of any

2 certificate described in subsection 2 is presented ~~to a filing~~  
3 ~~officer who is for filing to:~~

4 A. The Secretary of State, the filing officer shall cause  
5 the notice to be marked, held and indexed in accordance with  
6 Title 11, section 9-1519, as if the notice were a financing  
7 statement within the meaning of the Uniform Commercial Code,  
8 ~~Title 11~~, except that if the property is of a type in which  
9 a security interest is perfected under Title 5, section  
10 90-A, the Secretary of State shall cause the notice to be  
11 marked, held and indexed in accordance with the procedures  
12 established under Title 5, section 90-A, as if the notice  
13 were a financing statement within the meaning of that  
14 section; or

15 B. A register of deeds, the filing officer shall receive,  
16 record and index the notice in the same manner as similar  
17 instruments are recorded and indexed.

18  
19 **2. Certificates.** If a certificate of release,  
20 nonattachment, discharge ~~or~~ subordination ~~of any lien or~~  
21 withdrawal of a filed notice of federal tax lien is presented to  
22 ~~the Secretary of State~~ for filing, the filing officer shall:

23  
24 A. Cause a certificate of release ~~or~~ nonattachment or  
25 withdrawal of a filed notice of federal tax lien to be  
26 marked, held and indexed as if the certificate were a  
27 termination statement within the meaning of the Uniform  
28 Commercial Code; and

29 B. Cause a certificate of discharge or subordination to be  
30 marked, held and indexed as if the certificate were a  
31 release of collateral within the meaning of the Uniform  
32 Commercial Code, ~~Title 11.~~

33 **3. ~~Refiled notices; register of deeds.~~** ~~If a refiled notice~~  
34 ~~of federal lien as referred to in subsection 1 or any of the~~  
35 ~~certificates of notices referred to in subsection 2 are presented~~  
36 ~~for filing to a register of deeds, the register of deeds shall~~  
37 ~~receive, record and index that instrument in the same manner as~~  
38 ~~similar instruments are recorded and indexed.~~

39  
40 **4. ~~Filing; fees.~~** ~~Upon the written request of any person,~~  
41 ~~the Secretary of State shall issue a certificate showing whether~~  
42 ~~there is on file, on the date and hour stated in the request, any~~  
43 ~~notice of lien or certificate or notice affecting any lien filed~~  
44 ~~under this chapter naming a particular person and, if a notice or~~  
45 ~~certificate is on file, giving the date and hour of filing of~~  
46 ~~each notice or certificate. The fee for certification is \$10,~~  
47 ~~plus 50¢ for each page of the certificate after the first page.~~  
48  
49  
50

2 ~~Upon request, the Secretary of State shall furnish a copy of any~~  
3 ~~notice of federal lien, or notice or certificate affecting a~~  
4 ~~federal lien, for a fee of \$2, plus 50¢ for each page of the copy~~  
5 ~~after the first page.~~

6 5. Method of communication. The filing officer shall  
7 accept liens described in this chapter in the method or medium  
8 authorized by the filing office in accordance with Title 11,  
9 Article 9-A, Part 5 and rule of the appropriate filing office.

10 **Sec. 6. 33 MRSA §1906**, as amended by PL 1993, c. 616, §11, is  
12 repealed and the following enacted in its place:

14 **§1906. Fees**

16 1. Filing; Secretary of State. For filing a lien or  
17 certificate or notice affecting any lien filed under this  
18 chapter, the fee is:

20 A. Fifteen dollars if the record is communicated in  
21 writing; and

22 B. Ten dollars if the record is communicated by another  
24 method or medium authorized by filing office rule.

26 2. Filing; registry of deeds. For filing a lien or  
27 certificate or notice affecting any lien filed under this  
28 chapter, the fee is governed by Title 33, sections 751 and 752.

30 The filing office receiving a filing under this subsection and  
31 subsection 1 shall bill the Internal Revenue Service or other  
32 federal agency on a monthly basis for the fees for liens,  
33 certificates or notice affecting any lien filed under this  
34 chapter.

36 3. Information; Secretary of State. For responding to a  
37 request for information from the filing office, including for  
38 communicating whether there is on file any lien, certificate or  
39 notice affecting any lien filed under this chapter naming a  
40 particular debtor, the fee is:

42 A. Twenty dollars if the record is communicated in writing;  
43 and

44 B. Twelve dollars if the record is communicated by another  
46 method or medium authorized by filing office rule.

48 The Secretary of State shall use the procedures set forth in  
49 Title 11, section 9-1523 to respond to a request for information  
50 from the filing office.

2 4. Information; registry of deeds. For responding to a  
4 request for information from the filing office, including for  
6 communicating whether there is on file any lien, certificate or  
8 notice affecting any lien filed under this chapter naming a  
10 particular debtor, the fee is governed by Title 33, section 751.

12 **Sec. 7. 33 MRSA §1907**, as enacted by PL 1989, c. 502, Pt. A,  
14 §121, is amended to read:

16 **§1907. Uniformity of application and construction**

18 This chapter ~~shall~~ must be applied and construed to  
20 effectuate its general purpose to make uniform the law with  
22 respect to the subject of this chapter among states enacting it  
24 and to permit the filing office to use a filing system to record  
26 and maintain notices of liens, certificates and other notices  
28 affecting federal tax liens or other federal liens in a manner  
30 authorized by the filing office and to permit federal officials  
to file notices of liens, certificates and notices affecting  
those liens upon real or personal property for obligations  
payable to the United States under the filing system authorized  
by the filing office.

**SUMMARY**

This bill makes the necessary changes to the Uniform Federal  
Lien Registration Act as requested by the Internal Revenue  
Service to update and clarify outdated language and to allow the  
Internal Revenue Service to file notices of federal tax liens  
electronically with the Secretary of State.