

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1354

H. P. 938

House of Representatives, March 7, 1967

Referred to Committee on Judiciary. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Berman of Houlton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Creating the Uniform Federal Tax Lien Registration Act.

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

Sec. 1. R. S., T. 33, c. 11, sub-c. III-A, additional. Chapter 11 of Title 33 of the Revised Statutes is amended by adding a new subchapter III-A, to read as follows:

SUBCHAPTER III-A

FEDERAL TAX LIEN REGISTRATION

§ 711. Place of filing

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

2. Personal property. Notices of liens upon personal property, whether tangible or intangible, for taxes payable to the United States and certificates and notices affecting the liens shall be filed as follows:

A. 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. In all other cases in the office of the clerk of the municipality where the taxpayer resides at the time of filing of the notice of lien.

§ 712. Execution of notices and certificates

Certification by the Secretary of the Treasury of the United States or his delegate of notices of liens, certificates or other notices affecting tax liens entitles them to be filed and no other attestation, certification or acknowledgment is necessary.

§ 713. Duties of filing officer

1. If refiled, notice. 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 Uniform Commercial Code, section 9-403, subsection (4), as if the notice were a financing statement within the meaning of that code; or

B. He is any other officer described in section 711, 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 certificate. 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 either. 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 section 711, 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. Certificate. 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 the effective date of this Act, 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. 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 for the first 3 pages and 50c for each page thereafter.

§ 714. Fees

The fee for filing and indexing each notice of lien or certificate or notice affecting the tax lien is:

1. Real estate. For a tax lien on real estate, \$1;
2. Personal property. For a tax lien on tangible and intangible personal property, \$2 if filed on conforming form or \$3 if filed on nonconforming form;
3. Discharge. For a certificate of discharge or subordination, \$1 if filed on conforming form and \$2 if filed on nonconforming form;
4. Others. For all other notices, including a certificate of release or non-attachment, \$1.

The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

§ 715. Uniformity of interpretation

This chapter shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

§ 716. Short title

This chapter may be cited as the Uniform Federal Tax Lien Registration Act.

Sec. 2. R. S., T. 33, § 664, repealed. Section 664 of Title 33 of the Revised Statutes is repealed.