

# MAINE STATE LEGISLATURE

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M  
R. O. G.

L.D. 1311

2 DATE: 5-16-03

(Filing No. H-415)

4  
6 JUDICIARY

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10 Reproduced and distributed under the direction of the Clerk of  
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14 STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
16 121ST LEGISLATURE  
FIRST REGULAR SESSION

18 COMMITTEE AMENDMENT "A" to H.P. 965, L.D. 1311, Bill, "An  
20 Act To Clarify the Filing of Municipal Personal Property Tax  
Liens"

22 Amend the bill in section 2 in subsection 4 in the 2nd line  
24 (page 1, line 48 in L.D.) by striking out the following: "or  
other authenticated record"

26 Further amend the bill in section 2 in subsection 4 in  
28 paragraph F in the last line (page 2, line 23 in L.D.) by  
striking out the following: "and"

30 Further amend the bill in section 2 in subsection 4 in  
32 paragraph G in the first line (page 2, line 25 in L.D.) by  
striking out the following: "lien." and inserting in its place  
34 the following: 'lien;'

36 Further amend the bill in section 2 in subsection 4 by  
inserting after paragraph G the following:

38  
40 'H. Set forth the phrase "NOTICE OF PERSONAL PROPERTY TAX  
LIEN" in that part of the financing statement otherwise used  
to describe the collateral;

42  
44 'I. Indicate that the notice is filed as a non-UCC filing;  
and

46  
48 'J. Indicate that the taxpayer or owner, if an organization,  
has no organizational identification number, regardless of  
whether such a number may exist for that entity.'

**COMMITTEE AMENDMENT**

R.O.S.

COMMITTEE AMENDMENT "A" to H.P. 965, L.D. 1311

2 Further amend the bill in section 4 in subsection 6 in  
paragraph B in the 2nd and 3rd lines (page 3, lines 28 and 29 in  
4 L.D.) by striking out the following: "referenced in Title 11,  
sections 9-1605, 9-1615 and 9-1628"

6 Further amend the bill by inserting after section 6 the  
following:

8  
10 'Sec. 7. 36 MRSA §612, sub-§11, as amended by PL 1999, c. 699,  
Pt. D, §28 and affected by §30, is further amended to read:

12 11. Limitation of this section. The lien authorized by  
14 this section applies to taxes assessed on or after April 1,  
1984. The procedures of this section as amended effective July  
16 1, 2001 or October 1, 2003 apply only to liens authorized in this  
18 section that are perfected by a filing made on or after July 1,  
2001, or for which a continuation statement is filed on or after  
that date.

20 **Sec. 8. 36 MRSA §612, sub-§§12 and 13** are enacted to read:

22 12. Location of filing. A tax lien filed on or after July  
24 1, 2001 with the office identified in Title 11, section 9-1501,  
subsection (1), paragraph (b) is not invalid or otherwise  
26 ineffectual by reason of filing with that office.

28 13. Application of state law. The law of this State  
governs the following without recourse to this State's choice of  
30 law provisions, including those provisions found in Title 11,  
sections 9-1301 to 9-1307:

32 A. Perfection of a personal property tax lien, as provided  
34 in this section;

36 B. The effect of perfection or nonperfection of a personal  
property tax lien as provided in this section;

38 C. The priority of a personal property tax lien as provided  
40 in this section; and

42 D. All other rights and obligations of the parties with  
respect to personal property tax liens held by  
44 municipalities in this State.

46 **Sec. 9. Effective date.** This Act takes effect October 1, 2003.'

48 Further amend the bill by relettering or renumbering any  
nonconsecutive Part letter or section number to read  
consecutively.

# COMMITTEE AMENDMENT

H. 965

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**SUMMARY**

This amendment revises the bill to ensure that filings of personal property tax lien notices will be accepted for filing by the office of the Secretary of State even though these notices will not fully comply with the requirements of the Maine Revised Statutes, Title 11, Article 9-A. The amendment also clarifies that the filing municipality will have no obligations to secured creditors and lienholders from whom it has not received notice or who have not filed a financing statement in Maine. The amendment further clarifies that all rights of filing municipalities will be governed by Maine law, even where Title 11, Article 9-A might otherwise apply the law of other states. The amendment reorganizes the bill to clarify the dates of the filings to which it is applicable. Finally, the amendment makes the bill, as amended, take effect October 1, 2003.

**FISCAL NOTE REQUIRED  
(See attached)**

**121st Maine Legislature  
Office of Fiscal and Program Review**



**LD 1311**

**An Act To Clarify the Filing of Municipal Personal Property Tax Liens**

**LR 1659(02)**

**Fiscal Note for Bill as Amended by Committee Amendment " "**

**Committee: Judiciary**

**Fiscal Note Required: Yes**

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**Fiscal Note**

Minor cost increase - General Fund