

CERTIFICATION OF ENROLLMENT

**ENGROSSED HOUSE BILL 1185**

52nd Legislature  
1992 Regular Session

Passed by the House March 11, 1992  
Yeas 97 Nays 0

\_\_\_\_\_  
**Speaker of the  
House of Representatives**

Passed by the Senate March 10, 1992  
Yeas 44 Nays 1

\_\_\_\_\_  
**President of the Senate**

Approved

\_\_\_\_\_  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 1185** as passed by the House of Representatives and the Senate on the dates hereon set forth.

\_\_\_\_\_  
**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

---

**ENGROSSED HOUSE BILL 1185**

---

AS AMENDED BY THE SENATE

Passed Legislature - 1992 Regular Session

**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** Representatives Appelwick, Paris and Wineberry.

Read first time January 23, 1991. Referred to Committee on Judiciary.

1            AN ACT Relating to the recording of federal liens; amending RCW  
2 60.68.015, 60.68.035, and 60.68.045; providing an effective date; and  
3 declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            **Sec. 1.** RCW 60.68.015 and 1988 c 73 s 2 are each amended to read  
6 as follows:

7            (1) Notices of liens, certificates, and other notices affecting  
8 federal tax liens or other federal liens must be recorded for record in  
9 accordance with this chapter.

10           (2) Notices of liens upon real property for obligations payable to  
11 the United States and certificates and notices affecting the liens  
12 shall be recorded in the office of the recorder of the county in which  
13 the real property subject to the liens is situated.

14           (3) Notices of federal liens upon personal property, whether  
15 tangible or intangible, for obligations payable to the United States

1 and certificates and notices affecting the liens shall be (~~recorded~~  
2 or)) filed (~~as follows:~~

3       ~~(a)) with the department of licensing ((if the person against~~  
4 ~~whose interest the lien applies is a corporation or a partnership, as~~  
5 ~~defined under federal internal revenue laws, whose principal executive~~  
6 ~~office is in Washington;~~

7       ~~(b) In all other cases, with the recorder of the county where the~~  
8 ~~person against whose interest the lien applies resides at the time of~~  
9 ~~recording of the notice of lien)).~~

10       **Sec. 2.** RCW 60.68.035 and 1988 c 73 s 4 are each amended to read  
11 as follows:

12       (1) The fee for recording a lien on (~~personal property or~~) real  
13 estate with the county auditor shall be as set forth in RCW 36.18.010.

14       (2) The fee for filing liens of personal property with the  
15 department of licensing of the state of Washington shall be as  
16 determined by the department.

17       (3) The recording or filing officer shall bill the district  
18 directors of the internal revenue service or other appropriate federal  
19 officials on a monthly basis for fees for documents filed for record by  
20 them.

21       **Sec. 3.** RCW 60.68.045 and 1988 c 73 s 5 are each amended to read  
22 as follows:

23       (1) When a notice of (~~such~~) a tax lien is recorded under RCW  
24 60.68.015(2), the county auditor shall forthwith enter it in an  
25 alphabetical tax lien index to be provided by the board of county  
26 commissioners showing on one line the name and residence of the  
27 taxpayer named in the notice, the collector's serial number of the

1 notice, the date and hour of recording, and the amount of tax and  
2 penalty assessed.

3 (2) When a notice of a tax lien is filed under RCW 60.68.015(3),  
4 the department of licensing shall enter it in the uniform commercial  
5 code filing system showing the name and address of the taxpayer as the  
6 debtor, and the internal revenue service as a secured party, and  
7 include the collector's serial number of the notice, the date and hour  
8 of filing, and the amount of tax and penalty assessed.

9 NEW SECTION. Sec. 4. This act is necessary for the immediate  
10 preservation of the public peace, health, or safety, or support of the  
11 state government and its existing public institutions, and shall take  
12 effect July 1, 1992.