

HOUSE BILL 1185

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 tax lien is recorded, the county auditor
24 shall forthwith enter it in an alphabetical tax lien index to be
25 provided by the board of county commissioners showing on one line the
26 name and residence of the taxpayer named in the notice, the collector's
27 serial number of the notice, the date and hour of recording, and the
28 amount of tax and penalty assessed.

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

7 NEW SECTION. Sec. 4. This act is necessary for the immediate
8 preservation of the public peace, health, or safety, or support of the
9 state government and its existing public institutions, and shall take
10 effect July 1, 1991.