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**HB 1980** - S AMD **588**

By Senator Fortunato

**WITHDRAWN 04/11/2019**

 On page 5, after line 38, insert the following:

**"Sec. 4.** RCW 60.68.045 and 1999 c 233 s 7 are each amended to read as follows:

(1) When a notice of a tax lien is recorded under RCW 60.68.015(2) and the tax lien has been filed and reduced to judgement, the county auditor shall forthwith enter it in the general index showing the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of tax and penalty assessed. The auditor shall have the ability to produce a separate tax lien index listing.

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

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 On page 1, line 2 of the title, after "36.22.179," strike "and 36.22.1791" and insert "36.22.1791, and 60.68.045"

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|  |  EFFECT:  Requires a federal tax lien be filed and reduced to judgement prior to a county auditor entering it onto the tax lien index.  |

**--- END ---**