

No. 1989-69

## AN ACT

## HB 709

Authorizing the filing of notices of Federal tax liens, certificates and other notices affecting Federal liens; making uniform the law relating thereto; and making a repeal.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

**Section 1. Short title.**

This act shall be known and may be cited as the Uniform Federal Lien Registration Act.

**Section 2. Scope.**

This act applies only to Federal tax liens and to other Federal liens, notices of which, under any Act of Congress or any regulation adopted pursuant thereto, are required or permitted to be filed in the same manner as notices of Federal tax liens.

**Section 3. Place of filing.**

(a) Filing required.—Notices of liens, certificates and other notices affecting Federal tax liens or other Federal liens must be filed in accordance with this act.

(b) Liens on real property.—Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the prothonotary of the county in which the real property subject to the liens is situated.

(c) Liens on personal property.—Notices of Federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the prothonotary of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien.

**Section 4. Execution of notices and certificates.**

Certification of notices of liens, certificates or other notices affecting Federal liens by the Secretary of the Treasury of the United States, or his delegate, or by any official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed, and no other attestation, certification or acknowledgment is necessary.

**Section 5. Duties of filing officer.**

(a) Notice of Federal lien.—If a notice of Federal lien, a refiling of a notice of Federal lien or a notice of revocation of any certificate described in subsection (b) is presented to the filing officer described in section 3, 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 title and address of the official or entity certifying the lien and the total amount appearing on the notice of lien.

(b) Refiling, certificate of release, etc., of lien.—If a refiling notice of Federal lien referred to in subsection (a) or a certificate of release, nonattachment, discharge or subordination of any lien is presented for filing to the filing officer specified in section 3, he shall permanently attach the refiled notice or the certificate to the original notice of lien and enter the refiled notice or the certificate with the date of filing in any alphabetical lien index on the line where the original notice of lien is entered.

(c) Certification of information on file.—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 lien or certificate or notice affecting any lien filed under this act or the former provisions of the act of December 7, 1965 (P.L.1036, No.386), known as the Uniform Federal Tax Lien Registration 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 to be charged by the filing officer shall be established by law. Upon request, the filing officer shall furnish a copy of any notice of Federal lien, or notice or certificate affecting a Federal lien, for a fee of \$2 per page.

#### Section 6. Fees.

(a) Counties.—The fees to be charged by counties for filing and indexing notices of liens or certificates or notices affecting liens shall be as established by law.

(b) Monthly statement of fees.—The filing officer shall bill the district directors of internal revenue or other appropriate Federal officials on a monthly basis for fees for documents filed by them.

#### Section 7. Uniformity of application and construction.

This act shall be applied and construed to effectuate its general purpose to make uniform the law with respect to the subject of this act among states enacting it.

#### Section 8. Repeals.

The act of December 7, 1965 (P.L.1036, No.386), known as the Uniform Federal Tax Lien Registration Act, is repealed.

#### Section 9. Effective date.

This act shall take effect in 60 days.

APPROVED—The 7th day of December, A. D. 1989.

ROBERT P. CASEY