

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1033

Session of
1987

INTRODUCED BY MOWERY, BROUJOS, PHILLIPS, NOYE, MOEHLMANN,
HERMAN, DORR AND GEIST, APRIL 6, 1987

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, NOVEMBER 22, 1988

AN ACT

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

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

6 Section 1. Short title.

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

9 Section 2. Scope.

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

15 Section 3. Place of filing.

16 (a) Filing required.--Notices of liens, certificates and
17 other notices affecting Federal tax liens or other Federal liens

1 must be filed in accordance with this act.

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

7 (c) Liens on personal property.--Notices of Federal liens
8 upon personal property, whether tangible or intangible, for
9 obligations payable to the United States and certificates and
10 notices affecting the liens shall be filed as follows:

11 (1) If the person against whose interest the lien
12 applies is a corporation or a partnership whose principal
13 executive office is in this Commonwealth, as these entities
14 are defined in the internal revenue laws of the United
15 States, in the office of the Secretary of the Commonwealth.

16 (2) If the person against whose interest the lien
17 applies is a trust that is not covered by paragraph (1), in
18 the office of the Secretary of the Commonwealth.

19 (3) If the person against whose interest the lien
20 applies is the estate of a decedent, in the office of the
21 Secretary of the Commonwealth.

22 (4) In all other cases, in the office of the
23 prothonotary of the county where the person against whose
24 interest the lien applies resides at the time of filing of
25 the notice of lien.

26 Section 4. Execution of notices and certificates.

27 Certification of notices of liens, certificates or other
28 notices affecting Federal liens by the Secretary of the Treasury
29 of the United States, or his delegate, or by any official or
30 entity of the United States responsible for filing or certifying

1 of notice of any other lien, entitles them to be filed and no
2 other attestation, certification or acknowledgment is necessary.

3 Section 5. Duties of filing officer.

4 (a) Notice of Federal lien.--If a notice of Federal lien, a
5 refiling of a notice of Federal lien or a notice of revocation
6 of any certificate described in subsection (b) is presented to a
7 filing officer who is:

8 (1) the Secretary of the Commonwealth, he shall cause
9 the notice to be marked, held and indexed in accordance with
10 the provisions of section 13 Pa.C.S. § 9403 (relating to what
11 constitutes filing; duration of filing; effect of lapsed
12 filing; duties of filing officer) as if the notice were a
13 financing statement within the meaning of the Uniform
14 Commercial Code; or

15 (2) any other officer described in section 3, he shall
16 endorse thereon his identification and the date and time of
17 receipt and forthwith file it alphabetically, or enter it in
18 an alphabetical index, showing the name and address of the
19 person named in the notice, the date and time of receipt, the
20 title and address of the official or entity certifying the
21 lien and the total amount appearing on the notice of lien.

22 (b) Certificate of release, etc., of lien.--If a certificate
23 of release, nonattachment, discharge or subordination of any
24 lien is presented to the Secretary of the Commonwealth for
25 filing, he shall:

26 (1) cause a certificate of release or nonattachment to
27 be marked, held and indexed as if the certificate were a
28 termination statement within the meaning of the Uniform
29 Commercial Code, but the notice of lien to which the
30 certificate relates may not be removed from the files; and

(2) cause a certificate of discharge or subordination to be marked, held and indexed as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code.

(c) Filing with other officers.--If a refiled notice of Federal lien referred to in subsection (a) or any of the certificates or notices referred to in subsection (b) is presented for filing to any other 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.

(d) 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 SECRETARY OF THE COMMONWEALTH for a certificate is ~~\$5~~ \$10. ALL OTHER FEES 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) ~~Amount~~ STATE.--The fee TO BE CHARGED BY THE SECRETARY OF THE COMMONWEALTH for filing and indexing each notice of lien or

1 certificate or notice affecting the lien is:

2 ~~(1) For a lien on real estate, \$5.~~ <—

3 ~~(2)~~ (1) For a lien on tangible and intangible personal
4 property, ~~\$5~~ \$10. <—

5 ~~(3)~~ (2) For a certificate of discharge or subordination, <—
6 ~~\$2~~ \$5. <—

7 ~~(4)~~ (3) For all other notices, including a certificate <—
8 of release or nonattachment, ~~\$2~~ \$5. <—

9 (B) COUNTIES.--THE FEES TO BE CHARGED BY COUNTIES FOR FILING <—
10 AND INDEXING NOTICES OF LIENS OR CERTIFICATES OR NOTICE
11 AFFECTING LIENS SHALL BE AS ESTABLISHED BY LAW.

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

16 Section 7. Uniformity of application and construction.

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

20 Section 8. Repeals.

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

23 Section 9. Effective date.

24 This act shall take effect in 60 days.