

1979 Senate Bill 382

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CHAPTER 312, Laws of 1979

AN ACT to renumber 74.76; to amend 779.97 (title), (2) (b) and (c), (3), (4) (a), (b) 1, 2 and 4 and (c) to (e), (5) (a) (intro.), 1 and 2, (6) and (7), as renumbered; and to create subchapter XI (title) of chapter 779 and 779.97 (1) and (2) (a) of the statutes, relating to revision of the uniform federal lien registration act.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 74.76 (title), (1) (title), (a) and (b) and (2) to (7) of the statutes, as affected by chapter 89, laws of 1979, are renumbered 779.97 (title), (2) (title), (b) and (c) and (3) to (8), respectively, and 779.97 (title), (2) (b) and (c), (3), (4) (a), (b) 1, 2 and 4 and (c) to (e), (5) (a) (intro.), 1 and 2, (6) and (7), as renumbered, are amended to read:

779.97 (title) Uniform federal lien registration act.

(2) (b) Notices of liens upon real property for ~~taxes~~ obligations payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the register of deeds of the county in which ~~the real property subject to a federal tax lien~~ the liens is situated.

(c) Notices of liens upon personal property, whether tangible or intangible, for ~~taxes~~ obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

1. If the person against whose interest the ~~tax~~ lien applies is a corporation or a partnership, as defined in 26 USC 7701 (a) (1) and (2) in force on the effective date of this act (1979), whose principal executive office is in this state, ~~as these entities are defined in the internal revenue laws of the United States~~, in the office of the secretary of state;

2. In all other cases in the office of the register of deeds of the county where the ~~taxpayer~~ person against whose interest the lien applies resides at the time of filing of the notice of lien.

(3) EXECUTION OF NOTICES AND CERTIFICATES. ~~Certification by the secretary of the treasury of the United States or his delegate of notices of liens, certificates, or other notices affecting tax federal liens by the secretary of the U.S. treasury, by the secretary's designee or by any other official or entity of the United States responsible for filing or certifying notice of any other lien entitles them to be filed and no other attestation, certification, or acknowledgment is necessary.~~

(4) (a) If a notice of federal tax lien or a notice of revocation of a certificate of release is presented to the filing officer ~~and; who is:~~

1. ~~He or she is the~~ The secretary of state, ~~he or she~~ the secretary of state shall cause the notice to be marked, held and indexed in accordance with s. 409.403 (4) as if the notice were a financing statement within the meaning of chs. 401 to 409; or

2. ~~He is any~~ Any other officer described in sub. (1) ~~he~~ (2), the officer shall indorse endorse thereon his or her 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 serial number of the district director appearing on the notice of title and address of the officer or entity certifying the lien, and the total unpaid balance of the assessment shown amount appearing on~~ the notice of lien.

(b) 1. If a refiling of a notice of ~~tax~~ lien is presented to the secretary of state for filing, the secretary shall cause the refiled notice of federal ~~tax~~ lien to be marked, held and indexed in accordance with s. 409.403 as if the refiling were a continuation statement within the meaning of chs. 401 to 409, except that the time period in par. (d) shall apply instead of the ~~uniform commercial code~~ time period in s. 409.403 (2) and (3).

2. If a certificate of release is presented to the secretary of state for filing, the secretary shall cause the certificate to be marked, held and indexed in accordance with s. 409.404 as if the certificate were a termination statement within the meaning of chs. 401 to 409, and the secretary may remove the notice of federal ~~tax~~ lien and any related refiling of a notice of ~~tax~~ lien, certificate of nonattachment, discharge or subordination from the files at any time after receipt of the certificate of release, but the secretary of state shall keep the certificate of release or a microfilm or other photographic record of the certificate of release in a file, separate from those containing currently effective notices of ~~tax~~ liens, for a period of 30 years after the date of filing of the certificate of release.

4. If a certificate of nonattachment or subordination of any ~~tax~~ lien is presented to the secretary of state for filing, the secretary shall cause the certificate to be marked, held and indexed as if the certificate were an amendment within the meaning of chs. 401 to 409.

(c) 1. If a refiled notice of federal ~~tax~~ lien or a certificate of nonattachment, discharge or subordination is presented for filing with to any other filing officer specified in sub. ~~(1)~~ (2), the officer shall permanently attach the refiled notice or the certificate to the original notice of lien and shall enter the refiled notice or certificate with the date of filing in any alphabetical federal ~~tax~~ lien index on the line where the original notice of lien is entered.

2. If a certificate of release is presented for filing with any other filing officer specified in sub. ~~(1)~~ (2), the officer shall enter the certificate with the date of filing in any alphabetical federal ~~tax~~ lien index on the line where the original notice of lien is entered and may then remove the notice of federal ~~tax~~ lien and any related refiling of a notice of ~~tax~~ lien, certificate of nonattachment, discharge or subordination from the files, provided that the officer shall keep the certificate of release or a microfilm or other photographic record of the certificate of release in a file, separate from those containing currently effective notices of ~~tax~~ federal liens, for a period of 30 years after the date of filing of the certificate of release.

(d) Unless a refiling of a notice of ~~tax~~ lien is presented to a filing officer for filing within 7 years and 60 days after the date on which a notice of ~~tax~~ lien or the latest refiling of a notice of that ~~tax~~ lien is filed with that officer, the filing officer may remove the notice of federal ~~tax~~ lien and any related refiling of a notice of ~~tax~~ lien, certificate of nonattachment, discharge or subordination from the files. Any refiling of a notice of ~~tax~~ lien presented to a filing officer after such removal shall be marked, held and indexed as though the document were a notice of federal ~~tax~~ lien instead of a refiling of a notice of ~~tax~~ lien.

(e) Upon request of any person, the filing officer shall issue a certificate showing whether there is on file, on the date and hour stated therein, any notice of federal ~~tax~~ lien or any related refiling of a notice of ~~tax~~ lien, certificate of nonattachment, discharge or subordination filed on or after February 1, 1968, 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 for a certificate is \$1. Upon request the filing officer shall furnish a copy of any notice of federal ~~tax~~ lien or notice or certificate affecting a federal ~~tax~~ lien for a fee of 50 cents per page.

(5) (a) (intro.) The fee for filing and indexing each notice of lien or certificate or notice affecting the ~~tax~~ lien is:

1. For a ~~tax~~ lien on real estate, \$1;
2. For a ~~tax~~ lien on tangible and intangible personal property, \$1;

(6) (title) UNIFORMITY OF APPLICATION AND CONSTRUCTION. This section shall be ~~so~~ interpreted applied and construed as to effectuate its general purpose to make uniform the law ~~of~~ with respect to the subject of this section among those states which enact it.

(7) SHORT TITLE. This section may be cited as the Uniform Federal ~~Tax~~ Lien Registration Act.

SECTION 2. Subchapter XI (title) of chapter 779 of the statutes is created to read:

CHAPTER 779
SUBCHAPTER XI
FEDERAL LIEN REGISTRATION
(to follow s. 779.94)

SECTION 3. 779.97 (1) and (2) (a) of the statutes are created to read:

779.97 (1) SCOPE. This section applies only to:

- (a) Federal tax liens; and

(b) Other federal liens, if any act of congress or any regulation adopted under an act of congress requires or permits notices of such liens to be filed in the same manner as notices of federal tax liens.

(2) (a) Notices of liens, certificates and other notices affecting federal tax liens or other federal liens shall be filed under this section.

SECTION 4. Program responsibilities. In the list of program responsibilities specified for the office of the secretary of state under section 14.361 of the statutes, delete reference to section "74.76" and insert reference to section "779.97".
