

Assembly Bill 311

Published
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CHAPTER 186

AN ACT to repeal and recreate 74.76 of the statutes, relating to the filing of internal revenue tax liens.

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

74.76 of the statutes is repealed and recreated to read:

74.76 LIENS OF INTERNAL REVENUE TAXES. (1) Notices of liens for internal revenue taxes payable to the United States and certificates discharging such liens shall be filed in the office of the register of deeds of the county or counties within which the property subject to such lien is situated.

(2) When a notice of such tax lien is filed, the register of deeds shall forthwith enter the same in an alphabetical federal tax lien index to be provided by the county board, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing, and the amount of tax and penalty assessed. He shall file and keep all original notices so filed in numerical order in files to be provided by the county board and designated federal tax lien notices.

(3) When a certificate of discharge of any tax lien, issued by the collector of internal revenue or other proper officer, is filed in the office of the register of deeds where the original notice of lien is filed, said register of deeds shall enter the same with date of filing in said federal tax lien index on the line where the notice of the lien so discharged is

entered, and permanently attach the original certificate of discharge to the original notice of lien.

(4) The fee for filing a notice of tax lien is \$1 and for filing a certificate is 50 cents. The filing officer shall bill the district director of internal revenue on a monthly basis for all fees for filing tax notices. Such lien shall be satisfied of record upon presentation of the collector's certificate of discharge thereof and payment of the fee.

(5) This section is enacted for the purpose of authorizing the filing of notices of liens in accordance with 68A Stat. 779; 26 USC 6323.

Approved August 3, 1965
