

Senate Bill 258

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CHAPTER 266, LAWS OF 1967

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

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

SECTION 1. 74.76 of the statutes is repealed and recreated to read:

74.76 FEDERAL TAX LIENS. (1) PLACE OF FILING. (a) Notices of liens upon real property for taxes 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 is situated.

(b) Notices of liens upon personal property, whether tangible or intangible, for taxes 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 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 resides at the time of filing of the notice of lien.

(2) 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 liens entitles them to be filed and no other attestation, certification, or acknowledgment is necessary.

(3) DUTIES OF FILING OFFICER. (a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in par. (b) is presented to the filing officer and

1. He is the secretary of state, he 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 the uniform commercial code; or

2. He is any other officer described in sub. (1) he shall indorse 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 serial number of the district director appearing on the notice of lien, and the total unpaid balance of the assessment shown on the notice of lien.

(b) If a certificate of release, nonattachment, discharge or subordination of any tax lien is presented to the secretary of state for filing he shall

1. Cause a certificate of release or nonattachment to be marked, held and indexed as if the certificate were a termination statement within the meaning of the uniform commercial code, except that the notice of lien to which the certificate relates shall not be removed from the files, and

2. Cause a certificate of discharge or subordination to be held, marked and indexed as if the certificate were a release of collateral within the meaning of the uniform commercial code.

(c) If a refiled notice of federal tax lien referred to in par. (a) or any of the certificates or notices referred to in par. (b) is presented for filing with any other filing officer specified in sub. (1), he 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.

(d) 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 federal tax lien or certificate or notice affecting the lien, filed on or after the effective date of this act (1967), 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.

(4) FEES. (a) 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;
3. For a certificate of discharge or subordination, \$1;
4. For all other notices, including a certificate of release or nonattachment, \$1.

(b) The officer shall bill the district directors of internal revenue on a monthly basis for fees for documents filed by them.

(5) UNIFORMITY OF INTERPRETATION. This section shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

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

(7) TAX LIENS AND NOTICES FILED BEFORE EFFECTIVE DATE OF THIS ACT. Filing officers with whom notices of federal tax liens, certificates and notices affecting such liens have been filed on or before the effective date of this act (1967) shall, after that date, continue to maintain a file labeled "federal tax lien notices filed prior to . . ." containing notices and certificates filed in numerical order of receipt. If a notice was filed on or before the effective date of this act (1967) any certificate or notice affecting the lien shall be filed in the same office.

SECTION 2. This act shall take effect the first day of the month following its passage and publication.

Approved December 19, 1967.