

NORTH CAROLINA GENERAL ASSEMBLY
1969 SESSION

CHAPTER 216
SENATE BILL 120

1 AN ACT TO AMEND THE FEDERAL TAX LIEN REGISTRATION ACT TO COMPLY
2 WITH THE FEDERAL TAX LIEN ACT OF 1966.

3
4 The General Assembly of North Carolina do enact:

5
6 **Section 1.** Article 11 of Chapter 44 of the General Statutes is hereby repealed, and
7 the following Article is inserted in Chapter 44 in lieu thereof:

8 "Article 11

9 "Uniform Federal Tax Lien Registration Act

10 **"Sec. 44-68.1. Federal tax lien; place of filing.** (a) Notices of liens upon real property for
11 taxes payable to the United States, and certificates and notices affecting the liens shall be filed
12 in the office of the clerk of superior court of the county in which the real property subject to a
13 Federal tax lien is situated.

14 "(b) Notices of liens upon personal property, whether tangible or intangible, for taxes
15 payable to the United States and certificates and notices affecting the liens shall be filed as
16 follows:

- 17 (1) If the person against whose interest the tax lien applies is a corporation or a
18 partnership whose principal executive office is in this State, as these entities
19 are defined in the internal revenue laws of the United States, in the office of
20 the Secretary of State;
21 (2) in all other cases in the office of the clerk of superior court of the county
22 where the taxpayer resides at the time of filing of the notice of lien.

23 **"Sec. 44-68.2. Execution of notices and certificates.** Certificate by the Secretary of the
24 Treasury of the United States or his delegate of notices of liens, certificates, or other notices
25 affecting tax liens entitles them to be filed and no other attestation, certification, or
26 acknowledgment is necessary.

27 **"Sec. 44-68.3. Duties of filing officer.** (a) If a notice of Federal tax lien, a refiling of a notice
28 of tax lien, or a notice of revocation of any certificate described in subsection (b) is presented to
29 the filing officer and

- 30 (1) he is the Secretary of State, he shall cause the notice to be marked, held and
31 indexed in accordance with the provisions of Sec. 25-9-403(4) of the
32 Uniform Commercial Code as if the notice were a financing statement
33 within the meaning of that Code; or
34 (2) he is the clerk of superior court, he shall endorse and stamp thereon the
35 name of the office in which it is presented and the date and time of receipt,
36 and shall file, alphabetically index, and docket the notice so that the docket
37 shows the name and address of the person named in the notice, the date and
38 time of receipt, the serial number of the District Director, and the total
39 unpaid balance of the assessment appearing on the notice of lien. No
40 administrative rules or regulations shall be made which modify or are
41 inconsistent with the Federal Tax Lien Act and this Act.

42 "(b) If a certificate of release, non-attachment, discharge or subordination of any tax lien
43 is presented to the Secretary of State for filing he shall

- 1 (1) cause a certificate of release or non-attachment to be marked, held and
2 indexed as if the certificate were a termination statement within the meaning
3 of the Uniform Commercial Code, except that the notice of lien to which the
4 certificate relates shall not be removed from the files, and
5 (2) cause a certificate of discharge or subordination to be held, marked and
6 indexed as if the certificate were a release of collateral within the meaning of
7 the Uniform Commercial Code.
- 8 "(c) If a refiling notice of Federal tax lien referred to in subsection (a) or any of the
9 certificates or notices referred to in subsection (b) is presented for filing with the clerk of
10 superior court, he shall endorse or stamp thereon the name of the office in which it is presented
11 and the date and time of receipt, permanently attach the refiled notice or certificate to the
12 original notice of lien, alphabetically index the same and docket the notice or certificate on the
13 same page where the original notice of lien is docketed.
- 14 "(d) Upon request of any person, the filing officer shall issue his certificate showing
15 whether there is on file, on the date and time stated therein, any notice of Federal tax lien or
16 certificate or notice affecting the lien, filed on or after October 1, 1969, naming a particular
17 person, and if a notice or certificate is on file, giving the date and time of receipt of each notice
18 or certificate. Upon request the filing officer shall furnish a copy of any notice of Federal tax
19 lien or notice or certificate affecting a Federal tax lien.
- 20 **"Sec. 44-68.4. Fees.** (a) The fee for filing and indexing each notice of lien or certificate or
21 notice affecting the tax lien in the office of the Secretary of State is:
- 22 (1) for a tax lien on tangible and intangible personal property, two dollars
23 (\$2.00);
24 (2) for a certificate of discharge or subordination, two dollars (\$2.00);
25 (3) for all other notices, including a certificate of release or non-attachment, one
26 dollar (\$1.00).
- 27 "(b) The fee for furnishing the certificate provided for in Section 44-68.3(d) in the Office
28 of the Secretary of State is two dollars (\$2.00), and the fee for furnishing copies provided for in
29 Section 44-68.3(d) is one dollar (\$1.00) per page.
- 30 "(c) The fee for filing and indexing each notice of lien or certificate or notice affecting
31 the tax lien in the office of the clerk of superior court and the fee for furnishing the certificate
32 or copies provided for in Section 44-68.3(d), is as provided in G.S. 7A-308.
- 33 "(d) The officer shall bill the district directors of internal revenue on a monthly basis for
34 fees for documents filed by them.
- 35 **"Sec. 44-68.5. Tax liens and notices filed before effective date of this Act.** Filing officers
36 with whom notices of Federal tax liens, certificates and notices affecting such liens have been
37 filed before October 1, 1969, shall, after that date, continue to maintain a file labeled 'Federal
38 tax lien notices filed prior to October 1, 1969,' containing notices and certificates filed in
39 numerical order of receipt. If a notice of lien was filed before October 1, 1969, any certificate
40 or notice affecting the lien shall be filed in the same office.
- 41 **"Sec. 44-68.6. Uniformity of interpretation.** This Article shall be so interpreted and
42 construed as to effectuate its general purpose to make uniform the law of those states which
43 enact it.
- 44 **"Sec. 44-68.7. Short title.** This Article may be cited as the Uniform Federal Tax Lien
45 Registration Act."
- 46 **Sec. 2.** All laws and clauses of laws in conflict with this Act are hereby repealed.
47 **Sec. 3.** This Act shall become effective October 1, 1969.
48 In the General Assembly read three times and ratified, this the 15th day of April,
49 1969.