

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 480
SENATE BILL 473

AN ACT TO TRANSFER FEDERAL TAX LIENS FILED BEFORE OCTOBER 1, 1969, TO
THE CLERK OF COURT'S OFFICE.

The General Assembly of North Carolina enacts:

Section 1. Section 44-68.5 of the North Carolina General Statutes is rewritten as follows:

"§ 44-68.5. **Tax liens and notices filed before October 1, 1969.** — Federal tax liens, certificates and notices affecting such liens filed before October 1, 1969, and the indexes thereto shall be transferred and maintained in the offices of the Clerks of Court. If a notice of lien was filed before October 1, 1969, any certificate or notice affecting the lien shall, after the effective date of this act, be filed in the offices of the Clerks of Court."

Sec. 2. This act shall become effective upon ratification.

In the General Assembly read three times and ratified, this the 14th day of May, 1973.