

2 EHB 1185 - S COMM AMD
3 By Committee on Law & Justice

4
5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 60.68.015 and 1988 c 73 s 2 are each amended to read
8 as follows:

9 (1) Notices of liens, certificates, and other notices affecting
10 federal tax liens or other federal liens must be recorded for record in
11 accordance with this chapter.

12 (2) Notices of liens upon real property for obligations payable to
13 the United States and certificates and notices affecting the liens
14 shall be recorded in the office of the recorder of the county in which
15 the real property subject to the liens is situated.

16 (3) Notices of federal liens upon personal property, whether
17 tangible or intangible, for obligations payable to the United States
18 and certificates and notices affecting the liens shall be (~~recorded~~
19 ~~or~~) filed (~~as follows:~~

20 ~~(a)) with the department of licensing ((if the person against~~
21 ~~whose interest the lien applies is a corporation or a partnership, as~~
22 ~~defined under federal internal revenue laws, whose principal executive~~
23 ~~office is in Washington;~~

24 ~~(b) In all other cases, with the recorder of the county where the~~
25 ~~person against whose interest the lien applies resides at the time of~~
26 ~~recording of the notice of lien))."~~

1 **"Sec. 2.** RCW 60.68.035 and 1988 c 73 s 4 are each amended to read
2 as follows:

3 (1) The fee for recording a lien on (~~(personal property or)~~) real
4 estate with the county auditor shall be as set forth in RCW 36.18.010.

5 (2) The fee for filing liens of personal property with the
6 department of licensing of the state of Washington shall be as
7 determined by the department.

8 (3) The recording or filing officer shall bill the district
9 directors of the internal revenue service or other appropriate federal
10 officials on a monthly basis for fees for documents filed for record by
11 them."

12 **"Sec. 3.** RCW 60.68.045 and 1988 c 73 s 5 are each amended to read
13 as follows:

14 (1) When a notice of (~~(such)~~) a tax lien is recorded under RCW
15 60.68.015(2), the county auditor shall forthwith enter it in an
16 alphabetical tax lien index to be provided by the board of county
17 commissioners showing on one line the name and residence of the
18 taxpayer named in the notice, the collector's serial number of the
19 notice, the date and hour of recording, and the amount of tax and
20 penalty assessed.

21 (2) When a notice of a tax lien is filed under RCW 60.68.015(3),
22 the department of licensing shall enter it in the uniform commercial
23 code filing system showing the name and address of the taxpayer as the
24 debtor, and the internal revenue service as a secured party, and
25 include the collector's serial number of the notice, the date and hour
26 of filing, and the amount of tax and penalty assessed."

27 "NEW SECTION. **Sec. 4.** This act is necessary for the immediate
28 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect July 1, 1992."

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6 On page 1, line 1 of the title, after "liens;" strike the remainder
7 of the title and insert "amending RCW 60.68.015, 60.68.035, and
8 60.68.045; providing an effective date; and declaring an emergency."