

HB 1980 - S AMD 588

By Senator Fortunato

WITHDRAWN 04/11/2019

1 On page 5, after line 38, insert the following:

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3 **"Sec. 4.** RCW 60.68.045 and 1999 c 233 s 7 are each amended to
4 read as follows:

5 (1) When a notice of a tax lien is recorded under RCW
6 60.68.015(2) and the tax lien has been filed and reduced to
7 judgement, the county auditor shall forthwith enter it in the
8 general index showing the name and residence of the taxpayer named
9 in the notice, the collector's serial number of the notice, the date
10 and hour of recording, and the amount of tax and penalty assessed.
11 The auditor shall have the ability to produce a separate tax lien
12 index listing.

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

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24 On page 1, line 2 of the title, after "36.22.179," strike "and
36.22.1791" and insert "36.22.1791, and 60.68.045"

EFFECT: Requires a federal tax lien be filed and reduced to
judgement prior to a county auditor entering it onto the tax lien
index.

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