

# HOUSE BILL No. 5405

February 22, 2000, Introduced by Reps. Minore, Law, Shulman, Sanborn, Kukuk, LaSata, Baird, Schermesser, Koetje, Voorhees, Hart, Richner, Switalski and Faunce and referred to the Committee on Family and Civil Law.

A bill to amend 1968 PA 203, entitled  
"State tax lien registration act,"  
by amending section 4 (MCL 211.684), as amended by 1989 PA 47.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 4. (1) If a notice of state tax lien or a notice of  
2 revocation of any certificate described in subsection (2) is  
3 presented to the secretary of state, the secretary of state shall  
4 cause the notice to be marked, held, and indexed pursuant to  
5 ~~subsection (4) of section 9403~~ 9519 of the uniform commercial  
6 code, ~~Act No. 174 of the Public Acts of 1962, as amended, being~~  
7 ~~section 440.9403 of the Michigan Compiled Laws~~ 1962 PA 174, MCL  
8 440.9519, as if the notice were a financing statement within the  
9 meaning of that act. If a notice of state tax lien, a refiled  
10 notice of state tax lien, or a notice of revocation of any  
11 certificate described in subsection (2) is presented to any other

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1 officer described in section 2, the officer shall indorse the  
2 notice with his or her identification and the date and time of  
3 receipt and immediately file it alphabetically or enter it in an  
4 alphabetical index showing the name and address of the person  
5 named in the notice, the date and time of receipt, the serial  
6 number of the state collecting agency, and the total unpaid bal-  
7 ance of the assessment appearing on the notice of lien.

8       (2) If a refiled notice of state tax lien or a certificate  
9 of release, nonattachment, discharge, or subordination of any tax  
10 lien is presented to the secretary of state for filing, the sec-  
11 retary of state shall do all of the following:

12       (a) Subject to subsection (5), cause the refiled notice of  
13 state tax lien to be marked, held, and indexed as if the notice  
14 is a continuation statement within the meaning of the uniform  
15 commercial code, ~~Act No. 174 of the Public Acts of 1962, being~~  
16 ~~sections 440.1101 to 440.11102 of the Michigan Compiled Laws~~  
17 1962 PA 174, MCL 440.1101 TO 440.11102.

18       (b) Cause a certificate of release or nonattachment to be  
19 marked, held, and indexed as if the certificate were a termina-  
20 tion statement within the meaning of ~~Act No. 174 of the Public~~  
21 ~~Acts of 1962, as amended~~ THE UNIFORM COMMERCIAL CODE, 1962 PA  
22 174, MCL 440.1101 TO 440.11102.

23       (c) Cause a certificate of discharge or subordination to be  
24 held, marked, and indexed as if the certificate were a release of  
25 collateral within the meaning of ~~Act No. 174 of the Public Acts~~  
26 ~~of 1962, as amended~~ THE UNIFORM COMMERCIAL CODE, 1962 PA 174,  
27 MCL 440.1101 TO 440.11102.

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1       (3) Subject to subsection (5), if a refiled notice of state  
2 tax lien or any of the certificates or notices referred to in  
3 subsection (2) is presented for filing with any other filing  
4 officer specified in section 2, he or she shall attach the  
5 refiled notice or the certificate to the original notice of lien  
6 and shall enter the refiled notice or the certificate with the  
7 date of filing in any alphabetical state tax lien index on the  
8 line where the original notice of lien is entered.

9       (4) Upon request of any person, the filing officer shall  
10 issue his or her certificate showing whether there is on file, on  
11 the date and hour stated therein, any notice of state tax lien or  
12 certificate or notice affecting the lien, filed or after July 1,  
13 1968, naming a particular person, and if a notice or certificate  
14 is on file, giving the date and hour of filing of each notice or  
15 certificate. The fee for a certificate is \$3.00. Upon request  
16 the filing officer shall furnish a copy of any notice of state  
17 tax lien or notice or certificate affecting a state tax lien for  
18 a fee of \$1.00 per page.

19       (5) If a refiled notice of a state tax lien is not presented  
20 to the filing officer for filing within 7 years and 60 days after  
21 the date on which a notice of a state tax lien or the latest  
22 refiled notice of that state tax lien is filed, the filing offi-  
23 cer may remove the notice of a state tax lien and any related  
24 refiled notice of a state tax lien or any certificate described  
25 in subsection (2) from the file. If a refiled notice of a state  
26 tax lien is presented to the filing officer after the removal of  
27 any document from the file pursuant to this subsection, the

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1 notice shall be indexed as provided for a notice of a state tax  
2 lien under subsection (1).

3 (6) If a state tax lien has been assessed and filed or  
4 recorded in error, the certificate of release or discharge shall  
5 contain a statement that explains that the tax lien has been  
6 assessed and filed or recorded in error.

[Enacting section 1. This amendatory act takes effect July 1,  
2001.]

7 Enacting section [2]. This amendatory act does not take  
8 effect unless House Bill No. 5228 of the 90th Legislature is  
9 enacted into law.