



**House  
Legislative  
Analysis  
Section**

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**PURGE FEDERAL AND STATE TAX LIENS**

**RECEIVED**

**JUN 12 1989**

House Bills 4351 and 4352

*Mich. State Law Library*

Sponsor: Rep. Roland G. Niederstadt

Committee: Taxation

Complete to 3-31-89

**A SUMMARY OF HOUSE BILLS 4351 AND 4352 AS INTRODUCED 3-7-89**

The bills would amend the Uniform Federal Lien Registration Act and the State Tax Lien Registration Act to allow a filing officer (the secretary of state or county register of deeds) to purge tax lien records if they are not refiled within seven years and sixty days after the date of the original filing or most recent refiling. If a lien was refiled within the specified time period, it would be indexed as if it were a continuation statement under the Uniform Commercial Code. If a tax lien was refiled after the file had been removed, it would be indexed in the same manner as an original lien.

Under the bills, if a tax lien had been assessed and filed or recorded in error, the certificate of release or discharge would have to contain a statement explaining that.

Any person may request a filing officer to issue a certificate showing whether there is on file any notice of a state tax lien naming a particular person. The fee for this service would be standardized at \$3 (it is currently \$3 in the federal lien act and \$1 in the state lien act). The fee for obtaining a copy of any notice of a tax lien or notice affecting a tax lien would be standardized at \$1 (it is currently \$3 for federal liens).

House Bill 4351 would amend the Uniform Federal Lien Registration Act (MCL 211.665). House Bill 4352 would amend the State Tax Lien Registration Act (MCL 211.684).

House Bills 4351 and 4352 (3-31-89)