CHAPTER 57

Uniform Federal Tax Lien Registration Act

**SECTION 12-57-10. Short title.**

This chapter may be cited as the "Uniform Federal Tax Lien Registration Act."

HISTORY: 1962 Code § 65-2721; 1952 Code § 65-2721; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207.

**SECTION 12-57-20. Declaration of purpose.**

This chapter is passed for the purpose of authorizing the filing of notices of lien in accordance with the provisions of Subchapter C, Chapter 64 of Subtitle F of the Internal Revenue Code of 1986, including its predecessors and as it may be amended.

HISTORY: 1962 Code § 65-2726; 1952 Code § 65-2726; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207; 1988 Act No. 321, § 1.

**SECTION 12-57-30. Place of filing liens and discharges thereof.**

Notices of liens for taxes payable to the United States of America and certificates discharging such liens shall be filed in the office of the register of deeds (or clerk of court in those counties in which the office of register of deeds has been abolished) of the county in this State within which the property subject to such lien is situated.

HISTORY: 1962 Code § 65-2722; 1952 Code § 65-2722; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207.

**SECTION 12-57-40. Federal tax lien index; filing notice of lien.**

When a notice of such lien is filed, the county register of deeds or clerk of court, as the case may be, shall forthwith enter it in an alphabetical Federal tax lien index, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing and the amount of tax with interest, penalties and costs. He shall file and keep all original notices so filed in numerical order in a file or files designated "Federal Tax Lien Notices."

HISTORY: 1962 Code § 65-2723; 1952 Code § 65-2723; 1942 Code § 2576; 1932 Code § 2576; 1923 (35) 1207.

**SECTION 12-57-50. Entering certificates of discharge in Federal tax lien index.**

When a certificate of discharge of any tax lien issued by the collector of internal revenue or other proper officer is filed in the office of the county register of deeds or clerk of court, as the case may be, where the original notice of lien is filed, such county register of deeds or clerk of court shall enter such certificate with the date of filing in such Federal tax lien index on the line where the notice of the lien so discharged is entered and shall permanently attach the original certificate of discharge to the original notice of lien.

HISTORY: 1962 Code § 65-2724; 1952 Code § 65-2724; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207.

**SECTION 12-57-55. Filing notices of liens arising from the Comprehensive Environmental Response, Compensation, and Liability Act of 1980.**

Notice of liens and certificates of discharge arising from the operation of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (42 U.S.C. Section 9601 et seq.) must be filed in the manner provided in this chapter for federal tax liens, mutatis mutandis.

HISTORY: 1988 Act No. 321, § 2.

**SECTION 12-57-60. Supplying files and indexes.**

Such Federal tax lien index and file or files for such Federal tax lien notices shall be furnished to the county register of deeds or clerk of court in this State in the manner provided by law for the furnishing of books in which deeds are recorded.

HISTORY: 1962 Code § 65-2725; 1952 Code § 65-2725; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207.

**SECTION 12-57-70. Construction.**

This chapter shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact substantially identical legislation.

HISTORY: 1962 Code § 65-2727; 1952 Code § 65-2727; 1942 Code § 2576; 1932 Code § 2576; 1928 (35) 1207.