

2.1 the lien was imposed by means of installment payments, unless the agreement provides
2.2 otherwise, or, in the case of a county lien filed by the county treasurer, the taxpayer has
2.3 entered into an agreement with the county treasurer to satisfy the tax liability for which
2.4 the lien was imposed by means of installment payments, unless the agreement provides
2.5 otherwise; or

2.6 (4) upon consent of the taxpayer and the taxpayer's rights advocate, the withdrawal
2.7 of the lien would be in the best interests of the taxpayer and the state or, in the case of a
2.8 county lien, upon consent of the taxpayer and the county treasurer that the withdrawal of
2.9 the lien would be in the best interests of the taxpayer and the county. The county treasurer
2.10 must apply the standards used by the taxpayer's rights advocate in determining whether
2.11 the withdrawal of a county lien is in the best interests of the taxpayer and the county. A
2.12 taxpayer's payment in full of the amount of the lien, including any interest and penalty,
2.13 shall be considered to be in the best interests of the taxpayer and the state or county.

2.14 (c) Any withdrawal shall be applied as if the notice of lien under this section had
2.15 not been filed. A withdrawal shall be made by issuing a notice of withdrawal of the lien
2.16 to the same office where the notice of lien was filed. A copy of the notice of withdrawal
2.17 shall be provided to the taxpayer.

2.18 (d) Upon written request by the taxpayer with respect to whom a lien was withdrawn
2.19 under paragraph (b), the commissioner or county treasurer, whichever is applicable,
2.20 shall promptly make reasonable efforts to notify credit reporting agencies, and any
2.21 financial institution or creditor whose name and address is specified in the request, of the
2.22 withdrawal of the lien. The written request shall be made on a form as the commissioner
2.23 or county treasurer may prescribe.

2.24 **EFFECTIVE DATE.** This section is effective for liens filed after the date of final
2.25 enactment.