

CHAPTER 144—H.F.No. 1052

An act relating to the federal lien registration act; imposing duties on filing officers; providing for filing of notices and of certificates of discharge; designating an official index; providing for the transmission of certain information; amending Minnesota Statutes 1994, sections 272.481; 272.482; 272.483; and 272.488, subdivisions 1, 2, 3, 4, and by adding subdivisions.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1994, section 272.481, is amended to read:

272.481 PLACE OF FILING.

(a) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with ~~Laws 1979, chapter 37~~ sections 272.479 to 272.488.

(b) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the county recorder of the county in which the real property subject to the liens is situated.

(c) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) if the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state;

(2) in all other cases, in the office of the county recorder of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien.

(d) Any person who receives a certificate of discharge from the Internal Revenue Service which affects real property in this state may present that certificate of discharge for filing to the county recorder for the county in which the real property is located. The county recorder shall file the certificate of discharge in the real property records of the county. The person is responsible for the payment of the filing fee. A certificate of discharge which affects only personal property cannot be filed with any filing officer.

Sec. 2. Minnesota Statutes 1994, section 272.482, is amended to read:

272.482 EXECUTION OF NOTICES AND CERTIFICATES.

Execution of notices of liens, certificates, or other notices affecting federal liens by the secretary of the treasury of the United States or a delegate, or by any

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official or entity of the United States responsible for filing or certifying of notice of any other lien, entitles them to be filed and no other attestation, certification, or acknowledgment is necessary. For purposes of this section, transmission of notices under section 272.488, ~~subdivision~~ subdivisions 1 and 3, constitutes execution.

Sec. 3. Minnesota Statutes 1994, section 272.483, is amended to read:

272.483 DUTIES OF FILING OFFICER.

(a) If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in clause (b) is presented to a filing officer who is:

(1) the secretary of state; the secretary shall cause the notice to be marked; ~~held~~, and indexed alphabetically and numerically; ~~or in the computerized filing system maintained by the secretary of state under section 336.9-411;~~

(2) ~~any other officer described in section 272.481~~, the ~~officer~~ county recorder; the county recorder shall endorse identification thereon and the date and time of receipt filing and forthwith file it alphabetically or and enter it in an alphabetical index showing the name and address of the person named in the notice, the date and time of receipt filing, the file number of the lien, and the total amount appearing on the notice of lien.

Each county recorder shall enter the date and time of filing and the file number and shall index the names of the persons shown on the notice into the computerized database system maintained by the secretary of state.

For notices of federal tax liens on real property, the information in the computerized filing and database systems does not create, release, discharge, or recreate a notice of federal tax lien on real property in this state.

(b) If a certificate of release, nonattachment, ~~discharge~~, or subordination of any lien is presented to the secretary of state for filing, the secretary shall:

(1) enter the information into the computerized filing system maintained under section 336.9-411;

(2) cause a certificate of release or nonattachment to be marked; ~~held~~, and indexed as if the certificate were a termination statement within the meaning of the Uniform Commercial Code, but the notice of lien to which the certificate relates may not be removed from the files until ten years and 30 days after the filing date of the lien; and

(2) (3) cause a certificate of ~~discharge~~ or subordination to be marked; ~~held~~, and indexed as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code.

(c) If a refiled notice of federal lien referred to in clause (a) or any of the cer-

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tificates or notices referred to in clause (b) is presented for filing to any other filing officer specified in section 272.481, the officer shall ~~permanently attach the refiled notice or the certificate to the original notice of lien and enter the refiled notice or the certificate with the date and time of filing in any alphabetical lien index on the line where the original notice of lien is entered and into the computerized database system.~~

(d) ~~Upon request of any person, the filing officer shall issue a certificate showing whether there is recorded in that filing office, on the date and hour stated therein, any notice of lien or certificate or notice affecting any lien filed on or after ten years and 30 days before the date of the search certificate, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. When a filing officer receives a request to search the records for the name of a particular person, the filing officer must issue a search certificate showing whether there is any notice of lien or certificate or notice of lien filed on or after ten years and 30 days before the date of the search. If a notice or certificate is on file, the search certificate must state the file or document number of the notice and the date and time of filing of each notice or certificate and the date and time the search certificate was issued. The fee for a certificate shall be that provided by section 336.9-407 or 357.18, subdivision 1, clause (3). Upon request, the filing officer shall furnish a copy of any notice of federal lien, or notice or certificate affecting a federal lien, for a fee of 50 cents per page.~~

Sec. 4. Minnesota Statutes 1994, section 272.488, subdivision 1, is amended to read:

Subdivision 1. **FILING WITH COUNTY RECORDERS.** Notices of federal tax liens, certificates, or revocations of certificates of release of federal tax liens, refiled notices of any of those items, and any other notices affecting federal tax liens that are required to be filed with the county recorder, in a form prescribed by the Internal Revenue Service, may be filed with the county recorder ~~or the secretary of state~~ by mail, personal delivery, or by electronic transmission by the Secretary of the Treasury of the United States or a delegate into the computerized filing database system of the secretary of state authorized under section 336.9-411. The secretary of state shall ~~act as the agent of the county recorder and shall~~ transmit the notice electronically to the office of the county recorder, ~~if that is the place of filing,~~ in the county or counties shown on the computer entry. The electronic record must be endorsed and indexed within county recorder must endorse and file the notice and enter the information into the computerized filing database system as required by section 272.483.

Sec. 5. Minnesota Statutes 1994, section 272.488, subdivision 2, is amended to read:

Subd. 2. **CENTRAL DATABASE.** County recorders and the secretary of state shall enter information relative to lien notices, releases, revocations of release, and refilings of any of those items into the central computerized data-

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base system of the secretary of state. For notices filed transmitted electronically for filing with the county recorders, the date and time of receipt filing of the notice and county recorder's file number, and for notices filed transmitted electronically for filing with the secretary of state, the secretary of state's recording filing information, must be entered by the filing officer into the central computerized database system before the close of the fifth working day following the day of the original data entry transmission to the filing officer by the Internal Revenue Service. When notices are transmitted electronically, the filing officer must file the notices the day they were transmitted to the filing officer by the Internal Revenue Service. All other processing by the county recorder of lien notices, releases, revocations of release and refilings of any of those items must occur within the time period allowed in section 386.30.

Sec. 6. Minnesota Statutes 1994, section 272.488, subdivision 3, is amended to read:

Subd. 3. **FILING WITH SECRETARY OF STATE.** (a) Notices of federal tax liens, certificates, or revocations of certificates of release of federal tax liens, refiled notices of any of those items, and any other notices affecting federal tax liens that are required to be filed with the secretary of state, in a form prescribed by the Internal Revenue Service, may be filed with the secretary of state by mail, personal delivery, or electronic transmission by the Secretary of the Treasury of the United States or a delegate into the computerized filing system of the secretary of state authorized under section 336.9-411. The electronic record must be endorsed and indexed within the computerized filing database system as required by section 272.483.

(b) For filings made pursuant to section 272.481, paragraph (c), clause (1), with the secretary of state, when data entry is complete as required by subdivision 2, the original document is contained in the computerized filing system and is the official copy from which all official copies will be made. Reproductions of documents described in section 272.483, paragraph (a) or (b), which are contained in the computerized filing system will be in the same format as if the document had been filed on paper by the Internal Revenue Service.

Sec. 7. Minnesota Statutes 1994, section 272.488, subdivision 4, is amended to read:

Subd. 4. **ENTRY OF INFORMATION.** For documents filed by mail or in person, the filing officer shall enter the data as if it had been transmitted electronically. Once the electronic record is created, it must be endorsed and indexed within the computerized filing database system. The filing officer must write or mark the filing information on the document that was submitted and return the document or a copy to the submitting party.

Sec. 8. Minnesota Statutes 1994, section 272.488, is amended by adding a subdivision to read:

Subd. 5. TRANSMISSION OF FILED INFORMATION. The Secretary of

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the Treasury of the United States or a delegate and the filing officers are authorized to develop a method which permits entry of previously filed notices of federal tax liens into the computerized database system. Should the Secretary of the Treasury and the filing officers decide to implement a method, entry of previously filed notices of federal tax liens shall not be a new filing and the filing date of the original document shall be maintained.

Sec. 9. Minnesota Statutes 1994, section 272.488, is amended by adding a subdivision to read:

Subd. 6. OFFICIAL INDEX. The index in the computerized filing system is the official index of federal tax liens filed with the secretary of state under section 272.483, paragraph (a), clause (1). The official index of federal tax lien records for the county recorders are those indices required by chapter 386 and section 272.483, paragraph (a), clause (2).

Sec. 10. EFFECTIVE DATE.

Sections 1 to 9 are effective the day following final enactment.

Presented to the governor May 8, 1995

Signed by the governor May 10, 1995, 10:22 a.m.

CHAPTER 145—H.F.No. 1402

An act relating to motor vehicles; authorizing issuance of original license plates 20 or more years old to a registered passenger automobile; authorizing registrar to charge a fee; amending Minnesota Statutes 1994, sections 168.12, by adding a subdivision; and 169.79.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1994, section 168.12, is amended by adding a subdivision to read:

Subd. 2f. ORIGINAL LICENSE PLATES. (a) On application of the owner and in lieu of issuing license plates under subdivision 1 to a vehicle registered and taxed as a passenger automobile, the registrar may assign to the vehicle original Minnesota number plates issued in the same year as the model year of the vehicle, if (1) the original license plates are at least 20 years old, (2) the owner of the vehicle has the original license plates in possession at the time of the application, and (3) the owner provides the license plate number to the registrar.

(b) License plates displayed under this subdivision, including tabs and stickers applied to the plates, must be clearly legible and must be displayed at the front and rear of the vehicle.

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