

Topic: State Tax Liens

Question By: Sherri De Marco

Jurisdiction: Michigan

Date: 24 February 2012

Jurisdiction	Question 1	Question 2	Question 3
	Does your office accept state tax liens for filing?	Do you use XML or some other electronic method?	If XML, do you use the IACA standard or did you develop your own?
Alabama			
Alaska	In Alaska, tax liens are recorded in the real property records of the State Recorder's Office.		
Arizona			
Arkansas			
California	At this time, California does not use xml for filing state tax liens, though we hope to in the future.	XML is limited to financing statements only using the IACA standard.	
Colorado			
Connecticut			
Delaware			
District of Columbia			
Florida	Judgment Liens, Florida and from other states, are filed with us by paper and electronically. Federal Liens for business entities, partnerships, trusts, and estates of decedents (none against individuals) are filed with us by paper only.	The filing processes for each were established and written in-house. The UCC process is privatized in Florida.	
Georgia			
Hawaii			
Idaho			
Illinois	About 10,000 annually.	I have talked to the IRS and can't get anywhere with them. Illinois would like to see the IRS file XML immediately to resolve payment issues and errors by their agents.	We would use XML and tweak it anyway they need to make this service available at once.
Indiana			

Iowa			
Kansas			
Kentucky			
Louisiana	All UCC and state tax lien filings are on the parish/county level.	No	N/A
Maine			
Maryland			
Massachusetts			
Michigan	Yes.	No. Only paper copies can be scanned into our system.	
Minnesota			
Mississippi			
Missouri	These are filed at the county recorders offices.		
Montana	State tax liens are not filed with our office.		
Nebraska	Nebraska is the same as Minnesota.		
Nevada	No Nevada doesn't have a State Tax.	N/A	N/A
New Hampshire			
New Jersey			
New Mexico			
New York			
North Carolina			
North Dakota	North Dakota accepts state tax liens.	We use some other electronic method.	
Ohio			
Oklahoma			
Oregon	Yes, Oregon accepts state and federal tax liens but we do not do it electronically.		
Pennsylvania	Tax liens in Pennsylvania are handled by the Department of Revenue.		
Rhode Island			
South Carolina			
South Dakota			
Tennessee			
Texas	In Texas, State tax liens are filed in the local filing offices.		
Utah	Utah does NOT do tax liens on a state level.		
Vermont			
Virginia	My office does not accept State Lien filings.		

Washington	In Washington State we only file Federal tax liens in our office by paper.		
West Virginia			
Wisconsin			
Wyoming			

Additional Comments:

Full Text of Original Email:

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Good Greetings to All:

There were a couple of related questions for the UCC offices after the XML survey on February 10.

1. Does your office accept state tax liens for filing?
2. Do you use XML or some other electronic method?
3. If XML, do you use the IACA standard or did you develop your own?

Thank you,

Sherri

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