

Topic: Centralized State Tax Liens

Question By: Tina Wagstaff

Jurisdiction: North Carolina

Date: November 12, 2013

Jurisdiction	Question(s)
Alabama	In Alabama the Revenue Department files state tax liens with our office and/or with county probate offices pretty much as they choose. The liens are filed in the UCC database. It is a manual process, but I live in hope that we will get a electronic solution.
Alaska	Alaska's UCC Central File (Statewide) does not file tax liens. Tax liens in Alaska are recorded in our land records by district (we do not have counties in Alaska, and all districts, as well as UCC Central File, are overseen our State Recorder and two State Recorder Managers. We are not e-Recording tax liens at this time. Tax liens can be located on our Recorder's Office online index at recorder.alaska.gov.
Arizona	
Arkansas	
California	Tax liens are not filed centralized at the Secretary of State's office in California. There are state-level and county-level filings of tax liens.
Colorado	Our office doesn't process State Tax Liens. I think they are processed through the Colorado Dept of Revenue.
Connecticut	
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	
Idaho	1- Which jurisdictions have centralized State Tax Lien filing? Idaho has centralized filing for state liens. 2- For those that do, are they filed electronically or manually? Electronically. The volume of tax liens for even a small state like Idaho would cause a distinct burden on taxpayers, were they filed manually. 3- Are the State Tax Liens filed in your UCC and/or Federal Tax Lien database? Yes, state liens are filed in the UCC database.
Illinois	Illinois does not file State Revenue Liens at the Central Filing Office. We do however file Internal Revenue Service Liens at the central filing office, and we are still trying to reconcile with the liens that came in after the Federal Government shut down the first 15 days of October.
Indiana	
Iowa	

Kansas	Currently all Kansas state tax liens are filed at the county level. However, during the 2013 legislative session HB 2382 was introduced by the Kansas Department of Revenue. This bill proposes the centralized filing of state tax liens with the Kansas Secretary of State. Our office requested an amendment to HB 2382 which would require the liens to be filed in the UCC system electronically. The Kansas legislature will take up the bill and proposed amendment when they return in January.
Kentucky	
Louisiana	
Maine	
Maryland	
Massachusetts	
Michigan	1- Which jurisdictions have centralized State Tax Lien filing? Michigan 2- For those that do, are they filed electronically or manually? Manually 3- Are the State Tax Liens filed in your UCC and/or Federal Tax Lien database? All tax liens are included in the UCC database
Minnesota	1- Which jurisdictions have centralized State Tax Lien filing? Minnesota has a centralized filing system. 2- For those that do, are they filed electronically or manually? Manually but we are in the midst of developing a new system in which they will be filed electronically. 3- Are the State Tax Liens filed in your UCC and/or Federal Tax Lien database? They are filed in our UCC database. All personal property filings are filed with the Secretary of State and all real property filings are filed in the county where the real property is located.
Mississippi	
Missouri	The state of Missouri does not have centralized tax liens filing agency.
Montana	Montana does not file state tax liens here in the SOS office, as those are filed with the clerk of court. A federal tax lien (if debtor is an individual) is filed at the county clerk and recorder's office. A federal tax lien (if the debtor is a business entity) is filed in our office.
Nebraska	
Nevada	Nevada has no centralized state tax lien system.
New Hampshire	
New Jersey	
New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	Tax liens are not centralized at the Secretary of State's office in Ohio.
Oklahoma	Oklahoma does not file with Central Filing. State Tax Liens are filed at the County levels.
Oregon	Oregon files "revenue warrants" for unpaid taxes in its UCC database. The Dept. of Revenue files these by paper, and there aren't really that many. Here is the law that governs the filings http://www.oregonlegislature.gov/bills_laws/lawsstatutes/2011ors305.html . See especially 305.182.

Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	Tennessee does not have centralized state tax lien filing. State and federal tax liens are filed in the County Registers of Deeds.
Texas	Texas does not file State Tax Liens in the centralized filing system. State Tax Liens are filed with the Texas Comptrollers Office who sends notice to the individual counties.
Utah	In Utah tax liens are filed in the county.
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	Wisconsin files state tax liens at the county level.
Wyoming	

Additional Comments:

Comment from Everett Wohlers: Tax liens of all types ought to be filed in the same system with financing statements in the interests of simplicity and transparency. Because the volumes of tax liens can be pretty high, particularly in certain seasons, there are a couple of countries where I am working on such issues where they are contemplating using the XML DTD to run regular jobs to map the lien notices from the tax database to the secured transactions database. So I'd suggest you talk to Tom Ose and get his advice if you end up going this direction.

Full Text of Original Email:

North Carolina's Department of Revenue is proposing a Bill to centralize State Tax Liens with our Secretary of State's office. I have three questions:

- 1- Which jurisdictions have centralized State Tax Lien filing?
- 2- For those that do, are they filed electronically or manually?
- 3- Are the State Tax Liens filed in your UCC and/or Federal Tax Lien database?

Thank you in advance!