

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1967.

Approved May 4, 1967.

---

CHAPTER 752

(House Bill 994)

AN ACT to repeal Sections 11 through ~~17~~ 16, inclusive, of Article 17 of the Annotated Code of Maryland (1966 Replacement Volume), title "Clerks of Courts," subtitle "General Duties of Clerks," and to enact new Sections 11 through ~~17~~ 16, inclusive, in lieu thereof, to stand in the place of the sections so repealed, to adopt the "Revised Uniform Federal Tax Lien Registration Act," providing a procedure for registration of federal tax liens or other notices affecting such tax liens, in Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 11 through ~~17~~ 16, inclusive, of Article 17 of the Annotated Code of Maryland (1966 Replacement Volume), title "Clerks of Courts," subtitle "General Duties of Clerks," be and they are hereby repealed, and that new Sections 11 through ~~17~~ 16, inclusive, be and they hereby are enacted in lieu thereof, to stand in the place of the sections so repealed, and to read as follows:

11.

(a) *Notices of liens upon real property for taxes payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the Clerk of the Circuit Court of the County, repealed, and that new Sections 11 through 17, inclusive, be and* OR CLERK OF THE SUPERIOR COURT OF BALTIMORE CITY, IN WHICH THE REAL property subject to a federal tax lien is situated.

(b) *Notices of liens upon tangible or intangible personal property for taxes 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 tax 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, with the State Department of Assessments and Taxation;* IN THE OFFICE OF THE CLERK OF THE CIRCUIT COURT OF THE COUNTY, OR CLERK OF THE SUPERIOR COURT OF BALTIMORE CITY, WHERE SUCH PRINCIPAL EXECUTIVE OFFICE IS LOCATED;

(2) *in all other cases in the office of the Clerk of the Circuit Court of the County, or Clerk of the Superior Court of Baltimore City, where the taxpayer resides at the time of filing of the notice of lien.*

12.

*Certification by the Secretary of the Treasury of the United States or his delegate of notices of liens, certificates, or other notices*

---