

(a) If a notice of federal [tax] lien, a refileing of a notice of [tax] FEDERAL lien, or a notice of revocation of any certificate described in subsection (b) is presented to the filing officer, he shall cause the notice to be marked, indexed, and recorded in an alphabetical federal [tax] lien index, showing on one line the name and residence of the [taxpayer] PERSON named in [such] THE notice, the U.S. Government serial number of [such] THE notice, the date and hour of filing, and the amount of [tax] THE LIEN with the interest, penalties, and costs. He shall file and keep all original notices so filed in numerical order in a file, or files, and designated federal [tax] lien notices.

(b) If a certificate of release, nonattachment, discharge, or subordination of any [tax] lien is presented to the filing officer for filing he shall enter the same with date of filing in said federal [tax] lien index on the line where notice of the lien so affected is entered, and permanently attach the original certificate of release, nonattachment, discharge or subordination to the original notice of lien.

3-404.

The fee for filing and indexing each notice of lien or certificate or notice affecting the [tax] lien is \$3. The office shall bill the district directors of internal revenue OR OTHER APPROPRIATE FEDERAL OFFICIALS on a monthly basis for fees for documents filed by them.

3-405.

Sections 3-401 through 3-405 shall be so interpreted and construed as to effectuate their general purpose to make uniform the law of those states which enact them, and may be cited as the Maryland Revised Uniform Federal [Tax] Lien Registration Act.

Article - Courts and Judicial Proceedings

11-401.

(b) "Court" means a court of law or a court of equity and includes the United States District Court for the District of Maryland, THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MARYLAND, the Court of Appeals, the Court of Special Appeals, and the District Court of Maryland.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 20, 1980.
