

REPORTS OF STANDING COMMITTEES

MR. SPEAKER:

The Committee on **Taxation** recommends **HB 2056** be amended on page 8, in line 23, by striking the second "and"; in line 24, by striking "personal"; in line 29, after "(b)" by inserting:

"Once the warrant has been docketed with the clerk of the district court, the secretary or the secretary's designee shall file with the office of the secretary of state a notice of lien. The notice of lien shall be filed in the uniform commercial code filing system with the secretary of state in accordance with part 5 of article 9 of the uniform commercial code, and amendments thereto, in an electronic format as prescribed by the secretary of state. No fee shall be charged by the secretary of state for the initial filing. The fee to terminate the filing shall be set in accordance with the rules and regulations filing act. The notice of lien shall thereupon become a lien upon the title to and interest in the tangible personal property, wherever located in the state of Kansas, of the taxpayer against whom the notice of lien was filed.

(c) ";

On page 9, in line 2, by striking "(c)" and inserting "(d)"; in line 6, by striking "(c)" and inserting "(d)"; in line 10, by striking the second "and"; in line 11, by striking "personal property" and inserting "estate"; in line 13, after the period, by inserting "If the warrant is dormant, it shall cause the lien upon personal property filed with the office of the secretary of state to be dormant as well. In the event the warrant is revived, the lien upon personal property filed with the office of the secretary of state shall be revived as well.

(e) The lien on tangible personal property provided in subsection (b) shall cease to exist 10 years from the date of the filing of the notice of lien with the office of the secretary of state,

unless before such time the secretary or the secretary's designee files with the office of the secretary of state a notice of renewal of such lien. The notice of renewal shall operate to extend the lien for 10 years from the date of the filing of the notice. The lien may be extended through the filing of a notice of renewal an unlimited number of times, as long as each notice of renewal is filed within 10 years of the date the previous notice of renewal was filed.";

On page 10, in line 9, by striking "and personal"; in line 14, after "(b)" by inserting:

"Once the warrant has been docketed with the clerk of the district court, the secretary or the secretary's designee shall file with the office of the secretary of state a notice of lien. The notice of lien shall be filed in the uniform commercial code filing system with the secretary of state in accordance with part 5 of article 9 of the uniform commercial code, and amendments thereto, in an electronic format as prescribed by the secretary of state. No fee shall be charged by the secretary of state for the initial filing. The fee to terminate the filing shall be set in accordance with the rules and regulations filing act. The notice of lien shall thereupon become a lien upon the title to and interest in the tangible personal property, wherever located in the state of Kansas, of the taxpayer against whom the notice of lien was filed. The department shall release any lien upon the property of a taxpayer upon payment of all tax, penalty and interest within 30 days of payment. Liens filed in error shall be so noted on the satisfaction of judgment. The department shall be liable for any court costs associated with the release of such erroneous liens.

(c) ";

Also on page 10, in line 32, by striking "(c)" and inserting "(d)"; in line 37, by striking "(c)" and inserting "(d)"; in line 41, by striking the second "and"; in line 42, by striking "personal property" and inserting "estate";

On page 11, in line 1, after the period, by inserting:

"If the warrant is dormant, it shall cause the lien upon personal property filed with the office of

the secretary of state to be dormant as well. In the event the warrant is revived, the lien upon personal property filed with the office of the secretary of state shall be revived as well.

(e) The lien on tangible personal property provided in subsection (b) shall cease to exist 10 years from the date of the filing of the notice of lien with the office of the secretary of state, unless before such time the secretary or the secretary's designee files with the office of the secretary of state a notice of renewal of such lien. The notice of renewal shall operate to extend the lien for 10 years from the date of the filing of the notice. The lien may be extended through the filing of a notice of renewal an unlimited number of times, as long as each notice of renewal is filed within 10 years of the date the previous notice of renewal was filed."; and the bill be passed as amended.

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Chairperson