

REPORTS OF STANDING COMMITTEES

MADAM PRESIDENT:

The Committee on **Assessment and Taxation** recommends **SB 31** be amended on page 8, in line 24, by striking the second "and"; in line 25, by striking "personal"; following line 29, by inserting:

"(b) 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. Once filed, the notice of lien shall be deemed a lien upon the right and interest in tangible personal property, wherever located in the state of Kansas, of the taxpayer against whom the notice of lien was filed. This section shall not apply to tangible personal property which is required to be registered and for which a certificate of title has been issued by the state of Kansas.";

On page 9, in line 3, by striking "(c)" and inserting "(d)"; in line 11, by striking the second "and"; in line 12, by striking "personal property"; and inserting "estate"; in line 14, after "procedure." 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 by redesignating subsections accordingly;

On page 12, in line 12, by striking "and personal"; following line 16, by inserting:

"(b) 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 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. Once filed, the notice of lien shall be deemed a lien upon the right and interest in tangible personal property, wherever located in the state of Kansas, of the taxpayer against whom the notice of lien was filed. This section shall not apply to tangible personal property which is required to be registered and for which a certificate of title has been issued by the state of Kansas.";

Also on page 12, in line 35, by striking "(c)" and inserting "(d)";

On page 13, in line 1, by striking the second "and"; in line 2, by striking "personal property"

and inserting "estate"; in line 4, after "procedure." 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 by redesignating subsections accordingly; and the bill be passed as amended.

Chairperson