

**ACT 128**

**H. B. NO. 1003**

**A Bill for an Act Relating to Uniform Federal Tax Lien Registration Act (Modified).**

## ACT 128

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 505-1, Hawaii Revised Statutes, is amended to read as follows:

**“Sec. 505-1 Notices filed where.** Notices of liens for internal revenue taxes payable to the United States and certificates of release or of partial discharge of such liens may be recorded in the bureau of conveyances.”

SECTION 2. Section 505-4, Hawaii Revised Statutes, is amended to read as follows:

**“Sec. 505-4 Fees.** The fees payable under this chapter are as follows:

For each notice of federal tax lien in the bureau of conveyances, \$1.50;

For each certificate of release, partial release, or discharge of a federal tax lien in the bureau of conveyances, 25 cents.

The foregoing fees apply when the notice of federal tax lien, or the certificate of release, partial release, or discharge names but a single taxpayer. If the notice or certificate names more than one taxpayer, the fee shall be multiplied by the number of taxpayers named.”

SECTION 3. Section 501-82(1), Hawaii Revised Statutes, is amended to read as follows:

**“(1) Liens, claims, or rights arising or existing under the laws or Constitution of the United States, which the statutes of this State cannot require to appear of record in the registry; provided, that notices of liens for internal revenue taxes payable to the United States, and certificates affecting such liens, shall be deemed to fall within this subsection only if the same are recorded in the bureau of conveyances as provided by chapter 505.”**

SECTION 4. Section 501-102, Hawaii Revised Statutes, is amended to read as follows:

**“Sec. 501-102 Filing liens, etc., notice.** Every conveyance, lien, attachment, order, decree, instrument, or entry affecting registered land, which would under existing laws, if recorded, filed, or entered in the bureau of conveyances, affect the real estate to which it relates, shall, if registered, filed, or entered in the office of the assistant registrar in the bureau of conveyances, be notice to all persons from the time of such registering, filing, or entering. This section shall not be construed to relate to federal tax liens, and the recording of which shall be as provided by chapter 505.”

SECTION 5. Section 501-136, Hawaii Revised Statutes, is amended to read as follows:

**“Sec. 501-136 Attachment and other liens; filing of.** In every case where a writing of any description or a copy of any writ is required by law to be filed or recorded in the bureau of conveyances in order to create or preserve any lien, right, or attachment upon unregistered land, such writing or copy, when intended to affect registered land shall be filed and registered with the assistant registrar. In addition to any particulars required in such papers for recording with records of deeds, it shall also contain a reference to the number of the

certificate of title of the land to be affected, and the volume and page of the registration book where the certificate is registered, and also, if the attachment, right, or lien is not claimed on all the land in any certificate of title, a description sufficiently accurate for identification of the land intended to be affected. This section and section 501-138 do not apply to liens for internal revenue taxes payable to the United States.”

SECTION 6. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.\*

SECTION 7. This Act shall take effect upon its approval.

(Approved May 18, 1973.)

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\*Edited accordingly.