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**GOVERNMENT CODE - GOV**

**TITLE 1. GENERAL [100 - 7931.000]** ( Title 1 enacted by Stats. 1943, Ch. 134. )

**DIVISION 7. MISCELLANEOUS [6000 - 7599.200]** ( Division 7 enacted by Stats. 1943, Ch. 134. )

**CHAPTER 14. State Tax Liens [7150 - 7191]** ( Chapter 14 added by Stats. 1980, Ch. 600. )

**ARTICLE 3. Transitional Provisions [7190 - 7191]** ( Article 3 added by Stats. 1980, Ch. 600. )

**7190.** (a) As used in this section, "preexisting state tax lien" means a lien:

(1) Created, recorded in any county, or filed with the Secretary of State, prior to July 1, 1978, pursuant to any of the following sections as those sections existed prior to July 1, 1978: Section 8048 of the Fish and Game Code, Section 3423 or 3772 of the Public Resources Code, Section 6757, 6757.5, 7871, 7872, 8991, 8996, 16062, 16063, 18881, 18882.5, 26161, 26161.5, 30322, or 32363 of the Revenue and Taxation Code, or Section 1703 or 1703.5 of the Unemployment Insurance Code.

(2) Created, recorded in any county, or filed with the Secretary of State, prior to January 1, 1980, pursuant to Section 3423 of the Public Resources Code as that section existed prior to January 1, 1980.

(b) Any preexisting state tax lien, and any rights or causes of action under such lien, shall continue in full force and effect for a period of 10 years from the date of creation, last recordation or filing, or extension thereof and may, within such period of 10 years, be further extended in the manner provided in Section 7172 and notice of the lien may be filed pursuant to Section 7173. Upon recordation or filing of an extension, the preexisting state tax lien shall have the same effect as state tax liens have under this chapter. Such extended lien has the same priority it originally had under the law in effect at the time of its creation or initial recordation or filing.

(Added by Stats. 1980, Ch. 600.)

**7191.** This chapter is a restatement and continuation of provisions formerly found in Sections 8048 and 8052 of the Fish and Game Code, Sections 3423, 3423.8, and 3772 of the Public Resources Code, Sections 6757, 6758, 6758.5, 6759, 7872, 7873, 7873.5, 8996, 8997, 8997.5, 16063, 16066, 16067, 18881, 18884, 18884.5, 18885, 26161, 26162, 26162.5, 30322, 30323, 30323.5, 30324, and 32363 of the Revenue and Taxation Code, and Sections 1703, 1704, 1704.5, and 1705 of the Unemployment Insurance Code, and with respect to such provisions is not a new enactment. All liens created pursuant to such provisions, or pursuant to Section 38532 or 38533 of the Revenue and Taxation Code, prior to January 1, 1981, and in effect on December 31, 1980, continue in force and effect and are governed by the provisions of this chapter on and after January 1, 1981.

(Added by Stats. 1980, Ch. 600.)