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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 14.5. Registration of State Tax Liens [7220 - 7229] (Chapter 14.5 added by Stats. 1969, Ch. 915.)

7220. When authorized by Section 7171 or when specifically authorized by the provisions of particular tax laws, a notice of state tax lien may be filed in the office of the Secretary of State.

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

7221. The notice of state tax lien shall set forth the matters required by subdivision (c) of Section 7171.

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

7222. The Secretary of State shall cause the notice to be marked, held and indexed in accordance with the provisions of Section 9519 of the Commercial Code as if the notice were a financing statement within the meaning of that code.

(Amended (as amended by Stats. 1999, Ch. 991) by Stats. 2000, Ch. 135, Sec. 64. Effective January 1, 2001. Amended version operative July 1, 2001, pursuant to Stats. 1999, Ch. 991, Sec. 75.)

7223. If a certificate or notice of state tax lien has been filed and is still effective, a certificate of release, partial release, or subordination, may be filed in the office of the Secretary of State.

The Secretary of State shall:

(a) Cause a certificate of release to be marked, held and indexed the same as a termination statement within the meaning of the Uniform Commercial Code, and

(b) Cause a certificate of partial release or a certificate of subordination to be marked, held and indexed the same as a release of collateral within the meaning of the Uniform Commercial Code.

(Amended by Stats. 1977, Ch. 481.)

7224. (a) A filed certificate or notice of state tax lien is effective for a period of 10 years from the date of filing. The effectiveness of the filed certificate of state tax lien lapses on the expiration of such 10-year period unless a certificate of continuation is filed prior to such lapse.

(b) A certificate of continuation may be filed within six months prior to the end of the 10-year period. Upon timely filing of the certificate of continuation, the effectiveness of the original certificate of state tax lien is continued for 10 years from the time when it would otherwise have lapsed, whereupon it lapses in the same manner as provided in subdivision (a) unless another certificate of continuation is filed prior to such lapse. Succeeding certificates of continuation may be filed in the same manner to continue the effectiveness of the original certificate of state tax lien.

(Amended by Stats. 1977, Ch. 481.)

7225. Unless the Secretary of State has notice of an action pending relative thereto, he may remove from the files and destroy the certificate or notice of state tax lien one year after the lapse of the certificate or notice or one year after the filing of a certificate of release, whichever is earlier. A certificate of release, partial release, subordination or continuation may be removed from the files and destroyed at the same time that the certificate or notice of state tax lien to which it relates is removed from the files and destroyed.

(Amended by Stats. 1977, Ch. 481.)

7226. (a) Upon request of any person, the Secretary of State shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any certificate or notice of state tax lien naming a particular person, and if a certificate or notice is on file, giving the date and hour of filing of each certificate or notice.

(b) Upon request, the Secretary of State shall furnish a copy of any certificate or notice filed pursuant to this chapter. The certificate shall be issued as part of a combined certificate pursuant to Section 9528 of the Commercial Code, and the fee for the certificate and copies shall be in accordance with that section.

(Amended by Stats. 1999, Ch. 991, Sec. 45.5. Effective January 1, 2000. Operative July 1, 2001, by Sec. 75 of Ch. 991.)

7227. There is no fee for filing a notice of state tax lien, certificate of partial release, certificate of subordination or certificate of continuation. The fee for filing a certificate of release is two dollars (\$2), but there is no fee for filing a certificate of release if the notice of the state tax lien was filed in error by the agency and a statement to that effect is noted on the face of the release.

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

7228. As used in this chapter, "state tax" includes a local tax which is administered or collected by a state agency.

(Added by Stats. 1969, Ch. 915.)

7229. The Secretary of State may adopt regulations relating to this chapter.

(Added by Stats. 1969, Ch. 915.)