

S 1390

Tax Lien Simplification Act

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 20, 2011

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 20, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/1390>

Sponsor

Name: Sen. Levin, Carl [D-MI]

Party: Democratic • **State:** MI • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Begich, Mark [D-AK]	D · AK		Jul 20, 2011

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 20, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 20, 2011)

Tax Lien Simplification Act - Amends the Internal Revenue Code to revise procedures for the filing of federal tax liens.

Direct the Secretary of the Treasury to: (1) establish and maintain a federal tax lien registry, in lieu of filing tax liens in local jurisdictions, which would be accessible to and searchable by the public through the Internet at no cost; (2) take appropriate steps to secure and prevent tampering with the data recorded in the registry; and (3) review the information in the registry to determine whether information in the registry should be excluded or protected from public viewing.

Establishes the priority of a federal tax lien based upon the date and time of the filing of a notice of lien in the federal tax lien registry.

Reduces the period for releasing satisfied or unenforceable tax liens from 30 to 20 days.

Actions Timeline

- **Jul 20, 2011:** Introduced in Senate
- **Jul 20, 2011:** Sponsor introductory remarks on measure. (CR S4722-4724)
- **Jul 20, 2011:** Read twice and referred to the Committee on Finance.