

**382.490 Discharge of federal liens.**

- (1) When a certificate of discharge of any tax lien issued by the collector of internal revenue is filed in the office of the county clerk where the original notice of the lien is filed, the county clerk shall enter the certificate, with the date of filing, in the federal tax lien index, on the same line where the notice of the lien so discharged is entered, and shall permanently attach the original certificate of discharge to the original notice of lien. He shall mail the duplicate to the collector of internal revenue from whom received.
- (2) When a certificate of discharge of any lien as provided by KRS 382.480(3) is filed, the county clerk shall enter the certificate, with the date of filing, in a federal lien index, on the same line where the notice of the lien so discharged is entered, and shall permanently attach the original certificate of discharge to the original notice of lien. He shall mail the duplicate to the lien holder from whom received.

**Effective:** July 15, 1988

**History:** Amended 1988 Ky. Acts ch. 343, sec. 3, effective July 15, 1988. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281t-10.