

WEST VIRGINIA CODE: §31E-11-1103

§31E-11-1103. Articles of merger.

(a) After a plan of merger is approved as required by section one thousand one hundred two of this article, the surviving corporation shall deliver to the Secretary of State for filing articles of merger setting forth: (1) The plan of merger; (2) a statement to the effect that the plan of merger was adopted by the board of directors of each corporation party to the merger; (3) if member approval was not required, a statement to that effect; and (4) if approval of members of one or more corporations party to the merger was required: (A) The designation of each class of members entitled to vote separately on the plan as to each corporation; and (B) the total number of votes cast for and against the plan by each class of members entitled to vote separately on the plan as to each corporation and a statement that the number cast for the plan by each class of members was sufficient for approval by that class.

(b) A merger takes effect upon issuance by the Secretary of State of a certificate of merger to the survivor corporation.

(c) The Secretary of State shall withhold the issuance of any certificate of merger in the case where the new or surviving corporation will be a foreign corporation which has not qualified to conduct affairs or do or transact business or hold property in this state until the receipt by the Secretary of State of a notice from the Tax Commissioner and Bureau of Employment Programs to the effect that all taxes due from said corporation under the provisions of chapter eleven of this code, including, but not limited to, taxes withheld under the provisions of section seventy-one, article twenty-one, chapter eleven of this code, all business and occupation taxes, motor carrier and transportation privilege taxes, gasoline taxes, consumer sales taxes and any and all license franchise or other excise taxes and corporate net income taxes, and employment security payments levied or assessed against the corporation seeking to dissolve have been paid or that the payment has been provided for, or until the Secretary of State received a notice from the Tax Commissioner or Bureau of Employment Programs stating that the corporation in question is not subject to payment of any taxes or to the making of any employment security payments or assessments.