WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1965

ENROLLED

HOUSE BILL No. 451

(By Mr. Speaker, Mr. White)

PASSED March 27, 1965

In Effect ___________ Passage

FILED IN THE OFFICE OF
JOE F. DURBETI
SECRETARY OF STATE
THIS DATE 3-19-65
ENROLLED

House Bill No. 651
(By Mr. Speaker, Mr. White)

[Passed March 12, 1965; in effect ninety days from passage.]

AN ACT to amend article one, chapter thirty-one of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new section, designated section eighty-two-a, requiring proof of payment of or non-liability for all business and occupation, transportation privilege and license taxes and any employment security payments before a certificate of dissolution, withdrawal or consolidation or merger of a corporation may be issued by the secretary of state; relating to expiration of domestic corporations; providing that domestic corporations shall not expire on the date of expiration or thereafter until a certificate of expiration has been issued by the secretary
of state; and providing that such certificate of expiration
shall not be issued until proof of the payment of non-liability for the aforementioned taxes and payments has
been furnished.

Be it enacted by the Legislature of West Virginia:

That article one, chapter thirty-one of the code of West
Virginia, one thousand nine hundred thirty-one, as amended,
be amended by adding thereto a new section, designated sec-
tion eighty-two-a, to read as follows:

Section 82-a. Prerequisite for Issuance of Certificate
of Dissolution, Withdrawal or Consolidation or Merger
of Corporation; Certificate of Expiration Required.—(a)
Supplementing the provisions of section ten-c, article
twelve-a and section fifteen, article thirteen, chapter
eleven of this code and section eighty-four of this article,
the secretary of state shall withhold the issuance of any
certificate of dissolution or withdrawal, or certificate of
consolidation or merger in the case where the new or
surviving corporation will be a foreign corporation which
has not qualified to do business or hold property in this
state, until the receipt of a notice from the tax commis-
sioner, state auditor and department of employment se-
curity to the effect that all business and occupation, trans-
portation privilege and license taxes and any employment
security payments levied or assessed against the corpor-
ation seeking to withdraw, dissolve, consolidate or merge
have been paid or provided for, if any such corporation
is a taxpayer under this code, or until the secretary of
state receives a notice from the tax commissioner, auditor
or department of employment security, as the case may
be, stating that the corporation in question is not subject
to pay the taxes or make the payments.

(b) A domestic corporation chartered for a limited
period of time and thus having a specific date of expiration,
and a domestic corporation having perpetual exist-
ence which amends its charter so as to establish a specific
date of expiration, shall not expire on the stated date of
expiration or thereafter but shall continue in existence
with like effect as if such expiration date had not arrived,
unless and until the secretary of state issues a certificate
of expiration in accordance with the provisions of this
section. Under no circumstances shall such certificate
of expiration be issued until the notice specified in sub-
section (a) of this section has been received from the
tax commissioner, auditor and department of employment
security, stating that the taxes and payments specified
in subsection (a) of this section and levied or assessed
against the corporation involved have been paid or pro-
vided for, or made or that such corporation is not subject
to pay such taxes or make such payments. Upon receipt
of such notice the secretary of state shall issue such cer-
tificate of expiration and upon issuance thereof, the cor-
poration shall expire as of the date of the issuance of such
certificate, subject to the provisions of section eighty-
three of said article.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

C. Ray Parker  
Chairman Senate Committee

James W. Loop  
Chairman House Committee

Originated in the House.

Takes effect ninety days from passage.

M. Blankenship  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

Howard Robinson  
President of the Senate

W. J. Logan White  
Speaker House of Delegates

The within approved this the 19 day of March, 1965.

Herbert C. Smith  
Governor