

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1965



ENROLLED

HOUSE BILL No. 651

(By Mr. Speaker, Mr. White)



PASSED March 12, 1965

In Effect twenty days from Passage



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

159
#651

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 ~~(or)~~^{of} non-liability for the aforementioned taxes and payments has been furnished.

*Ed. R.
278*

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 section eighty-two-a, to read as follows:

**Section 82-a. Prerequisite for Issuance of Certificate
2 of Dissolution, Withdrawal or Consolidation or Merger
3 of Corporation; Certificate of Expiration Required.—(a)**
4 Supplementing the provisions of section ten-c, article
5 twelve-a and section fifteen, article thirteen, chapter
6 eleven of this code and section eighty-four of this article,
7 the secretary of state shall withhold the issuance of any
8 certificate of dissolution or withdrawal, or certificate of
9 consolidation or merger in the case where the new or
10 surviving corporation will be a foreign corporation which
11 has not qualified to do business or hold property in this
12 state, until the receipt of a notice from the tax commis-

13 sioner, state auditor and department of employment se-
14 curity to the effect that all business and occupation, trans-
15 portation privilege and license taxes and any employment
16 security payments levied or assessed against the corpor-
17 ation seeking to withdraw, dissolve, consolidate or merge
18 have been paid or provided for, if any such corporation
19 is a taxpayer under this code, or until the secretary of
20 state receives a notice from the tax commissioner, auditor
21 or department of employment security, as the case may
22 be, stating that the corporation in question is not subject
23 to pay the taxes or make the payments.

24 (b) A domestic corporation chartered for a limited
25 period of time and thus having a specific date of expira-
26 tion, and a domestic corporation having perpetual exist-
27 ence which amends its charter so as to establish a specific
28 date of expiration, shall not expire on the stated date of
29 expiration or thereafter but shall continue in existence
30 with like effect as if such expiration date had not arrived,
31 unless and until the secretary of state issues a certificate
32 of expiration in accordance with the provisions of this
33 section. Under no circumstances shall such certificate

34 of expiration be issued until the notice specified in sub-
35 section (a) of this section has been received from the
36 tax commissioner, auditor and department of employment
37 security, stating that the taxes and payments specified
38 in subsection (a) of this section and levied or assessed
39 against the corporation involved have been paid or pro-
40 vided for, or made or that such corporation is not subject
41 to pay such taxes or make such payments. Upon receipt
42 of such notice the secretary of state shall issue such cer-
43 tificate of expiration and upon issuance thereof, the cor-
44 poration shall expire as of the date of the issuance of such
45 certificate, subject to the provisions of section eighty-
46 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.

Thomas W. Ryan
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Howard Robinson
President of the Senate

H. Lehan White
Speaker House of Delegates

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

Hubert C. Smith
Governor

