

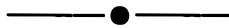
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WEST VIRGINIA LEGISLATURE

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SECOND REGULAR SESSION, 2000



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COMMITTEE SUBSTITUTE
FOR
House Bill No. 4418

(By Delegates Caputo, Coleman, Yeager,
Shelton, Staton, Varner and Kuhn)



Passed March 11, 2000

In Effect July 1, 2000

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OFFICE OF THE CLERK
OF THE HOUSE OF DELEGATES

ENROLLED

COMMITTEE SUBSTITUTE

FOR

H. B. 4418

(BY DELEGATES CAPUTO, COLEMAN, YEAGER,
SHELTON, STATON, VARNER AND KUHN)

[Passed March 11, 2000; in effect July 1, 2000.]

AN ACT to amend and reenact section three, article twelve-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to corporations providing the name and address of the corporation's parent corporation and each subsidiary of the corporation licensed to do business in this state.

Be it enacted by the Legislature of West Virginia:

That section three, article twelve-c, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 12C. CORPORATE LICENSE TAX.

§11-12C-3. Payment and collection of tax; deposit of money; return required.

1 (a) *Payment and collection of tax.* — When application is
2 made to the secretary of state for a certificate of incorporation
3 or authority to do business in this state, it shall be the duty of
4 the applicant to pay all taxes and fees due under this article; and
5 it shall be the duty of the secretary of state to collect the
6 corporate license tax for the first year before issuing such
7 certificate. Thereafter, on or before the first day of the license
8 tax year next following the date of the certificate, and on or
9 before the first day of each succeeding license tax year, such
10 corporation shall pay and the tax commissioner shall collect
11 such tax for a full license tax year together with the statutory
12 attorney fee: *Provided*, That if the application is made on or
13 after the first day of the second month preceding the beginning
14 of the next license tax year, and before the first day of such
15 license tax year, the secretary of state shall collect the tax for
16 the full year beginning on such first day of the next license tax
17 year in addition to the initial tax, together with the statutory
18 attorney fee.

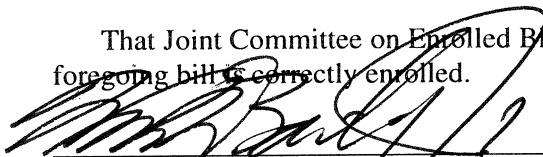
19 (b) *Deposit of money.* — The money so received by the
20 secretary of state and the tax commissioner shall be paid by
21 them into the state treasury.

22 (c) *Returns.* — Payment of the tax and statutory attorney
23 fee required under the provisions of this section shall be
24 accompanied by a return on forms provided by the tax commis-
25 sioner for that purpose. The tax commissioner shall upon
26 completion of processing such return, forward it to the secretary
27 of state, together with a list of all corporations which have paid
28 such tax. Such return shall contain (1) the address of its
29 principal office; (2) the names and mailing addresses of its
30 officers and directors; (3) the name and mailing address of the
31 person on whom notice of process may be served; (4) the name

32 and address of the corporation's parent corporation and of each
33 subsidiary of the corporation licensed to do business in this
34 state and such other information as the tax commissioner deems
35 appropriate. Notwithstanding any other provision of law to the
36 contrary, the secretary of state shall upon request of any person
37 disclose (A) the address of the corporation's principal office;
38 (B) the names and addresses of its officers and directors; (C)
39 the name and mailing address of the person on whom notice of
40 process may be served; and (D) the name and address of each
41 subsidiary of the corporation and the corporation's parent
42 corporation.

Enr. Com. Sub. for H. B. 4418] 4

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.




Chairman Senate Committee



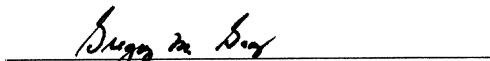
Chairman House Committee

Originating in the House.

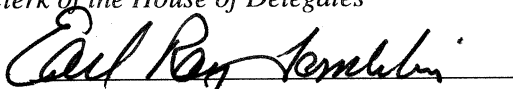
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Clerk of the Senate



Clerk of the House of Delegates

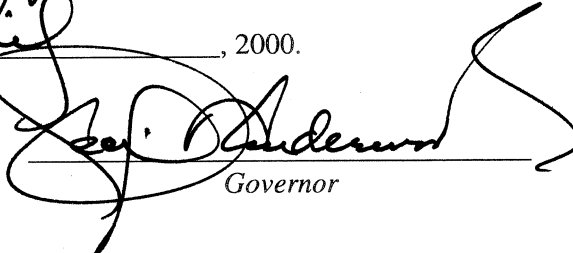


President of the Senate



Speaker of the House of Delegates

The within approved this the 4th
day of April, 2000.



Governor

PRESENTED TO THE

GOVERNMENT

Date 3/3/00

Time 2:25 pm