WEST VIRGINIA LEGISLATURE
SECOND REGULAR SESSION, 2000

ENROLLED

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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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.

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

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

(c) Returns. — Payment of the tax and statutory attorney fee required under the provisions of this section shall be accompanied by a return on forms provided by the tax commissioner for that purpose. The tax commissioner shall upon completion of processing such return, forward it to the secretary of state, together with a list of all corporations which have paid such tax. Such return shall contain (1) the address of its principal office; (2) the names and mailing addresses of its officers and directors; (3) the name and mailing address of the person on whom notice of process may be served; (4) the name
and address of the corporation’s parent corporation and of each
subsidiary of the corporation licensed to do business in this
state and such other information as the tax commissioner deems
appropriate. Notwithstanding any other provision of law to the
contrary, the secretary of state shall upon request of any person
disclose (A) the address of the corporation’s principal office;
(B) the names and addresses of its officers and directors; (C)
the name and mailing address of the person on whom notice of
process may be served; and (D) the name and address of each
subsidiary of the corporation and the corporation’s parent
corporation.
That Joint Committee on Enrolled Bills hereby certifies that the 
foleging bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect July 1, 2000.

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 , 2000.

Governor