

mission unless either (1) such articles of dissolution are accompanied by certificates of the Comptroller of the Treasury, the State Tax Commission and the collector of taxes of every county and city to which the Commission has certified any assessment of personal property taxable to such corporation for any year for which the collection of taxes thereon is not barred by Section 160 of Article 81 or otherwise, that all taxes payable to them by such corporation, except taxes barred by said Section 160 or otherwise, but including taxes for the year in which the dissolution is to be effected, have been paid, or (2) such articles of dissolution shall specifically state that notice that dissolution of such corporation had been advised or authorized in the manner provided by Section 96 had been mailed by registered mail, twenty days or more before such receipt for record, to the Comptroller, the State Tax Commission and specified collectors of taxes, constituting all collectors of taxes of all counties and cities to which the Commission had certified any assessment of personal property taxable to such corporation for any year for which the collection of taxes thereon was not barred by Section 160 of Article 81 or otherwise, as shown by a list of such collectors, signed and dated by the Commission not more than thirty days prior to the receipt for record of such articles of dissolution. Such a list shall be furnished by the Commission to the corporation without cost upon receipt by the Commission of a certified copy of a resolution advising such dissolution or a certified copy of a resolution authorizing such dissolution.

(c) Whenever a corporation of this State is dissolved in any manner whatsoever, including forfeiture of its charter, it shall be the duty of the receiver, trustee or other person winding up its affairs to pay or provide for the payment of all State and local taxes payable by such corporation (other than taxes on real estate), whether or not such taxes are in arrears, before paying or providing for the payment of any other debts of such corporation or making or providing for any other payment from or distribution of its assets, except for necessary expenses of winding up.

(d) The words and phrases used in this section have the same meaning as similar words and phrases in Article 81.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved April 27, 1945.