

## 9-1007. FAILURE TO PAY TAXES OR REQUIRED CONTRIBUTIONS; PROCLAMATION.

(A) (1) EXCEPT WITH RESPECT TO A TAX COLLECTIBLE LOCALLY, IMMEDIATELY AFTER SEPTEMBER 30 OF EACH YEAR, THE STATE COMPTROLLER SHALL CERTIFY TO THE DEPARTMENT A LIST OF EVERY MARYLAND LIMITED LIABILITY PARTNERSHIP THAT HAS NOT PAID A TAX DUE BEFORE OCTOBER 1 OF THE YEAR AFTER THE TAX BECAME DUE.

(2) WHEN THE COMPTROLLER CERTIFIES THE LIST TO THE DEPARTMENT, THE COMPTROLLER SHALL MAIL TO EACH LISTED LIMITED LIABILITY PARTNERSHIP, AT ITS ADDRESS AS IT APPEARS ON THE COMPTROLLER'S RECORDS, A NOTICE THAT ITS RIGHT TO DO BUSINESS AS A LIMITED LIABILITY PARTNERSHIP IN MARYLAND AND THE RIGHT TO THE USE OF ITS NAME WILL BE FORFEITED UNLESS ALL TAXES, INTEREST, AND PENALTIES DUE BY IT ARE PAID.

(3) THE MAILING OF THE NOTICE IS SUFFICIENT, AND THE FAILURE OF ANY LIMITED LIABILITY PARTNERSHIP TO RECEIVE THE NOTICE MAILED TO IT DOES NOT AFFECT THE FORFEITURE OF ITS RIGHT TO DO BUSINESS AS A LIMITED LIABILITY PARTNERSHIP IN MARYLAND AND THE RIGHT TO THE USE OF ITS NAME.

(B) (1) IMMEDIATELY AFTER SEPTEMBER 30 OF EACH YEAR, THE SECRETARY OF BUSINESS AND ECONOMIC DEVELOPMENT SHALL CERTIFY TO THE DEPARTMENT A LIST OF EVERY MARYLAND LIMITED LIABILITY PARTNERSHIP THAT HAS NOT PAID AN UNEMPLOYMENT INSURANCE CONTRIBUTION OR MADE A REIMBURSEMENT PAYMENT DUE BEFORE OCTOBER 1 OF THE YEAR AFTER THE CONTRIBUTION OR PAYMENT BECAME DUE.

(2) WHEN THE SECRETARY CERTIFIES THE LIST TO THE DEPARTMENT, THE SECRETARY SHALL MAIL TO EACH LISTED LIMITED LIABILITY PARTNERSHIP, AT ITS ADDRESS AS IT APPEARS ON THE SECRETARY'S RECORDS, A NOTICE THAT ITS RIGHT TO DO BUSINESS AS A LIMITED LIABILITY PARTNERSHIP IN MARYLAND AND THE RIGHT TO THE USE OF ITS NAME WILL BE FORFEITED UNLESS ALL CONTRIBUTIONS, REIMBURSEMENT PAYMENTS, INTEREST, AND PENALTIES DUE BY THE LIMITED LIABILITY PARTNERSHIP ARE PAID.

(3) THE MAILING OF THE NOTICE IS SUFFICIENT, AND THE FAILURE OF ANY LIMITED LIABILITY PARTNERSHIP TO RECEIVE THE NOTICE MAILED TO IT DOES NOT AFFECT THE FORFEITURE OF ITS RIGHT TO DO BUSINESS AS A LIMITED LIABILITY PARTNERSHIP IN MARYLAND AND THE RIGHT TO THE USE OF ITS NAME.

(C) IMMEDIATELY AFTER SEPTEMBER 30 OF EACH YEAR, THE DEPARTMENT SHALL CERTIFY A LIST OF EVERY MARYLAND LIMITED LIABILITY PARTNERSHIP THAT HAS NOT FILED AN ANNUAL REPORT WITH THE DEPARTMENT AS REQUIRED BY LAW OR HAS NOT PAID A TAX BEFORE OCTOBER 1 OF THE YEAR AFTER THE REPORT WAS REQUIRED TO BE FILED OR THE TAXES WERE DUE.

(D) AFTER THE LISTS ARE CERTIFIED, THE DEPARTMENT SHALL ISSUE A PROCLAMATION DECLARING THAT THE RIGHT TO DO BUSINESS AS A LIMITED LIABILITY PARTNERSHIP IN MARYLAND AND THE RIGHT TO THE USE OF THE NAME