

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted the Labor and Employment Article, also amended this section to delete provisions that now are codified as § 2-104(d) of that article.

Article – Corporations and Associations

3-407.

(c) The Department may not accept articles of dissolution of a corporation for record unless:

(1) All taxes not barred by limitations and payable by the corporation to the Department, including personal property taxes payable as a result of the dissolution, are paid or provided for in a manner satisfactory to the Department; and

(2) The articles are accompanied by certificates of:

(I) The Comptroller and of each collector of taxes on the list supplied by the Department, stating that all taxes not barred by limitations which are levied on assessments made by the Department and billed by and payable to them by the corporation, including taxes for the current year, are paid or provided for in a manner satisfactory to them; AND

(II) THE SECRETARY OF ECONOMIC AND EMPLOYMENT DEVELOPMENT STATING THAT ALL UNEMPLOYMENT INSURANCE CONTRIBUTIONS, REIMBURSEMENT PAYMENTS, AND INTEREST NOT BARRED BY LIMITATIONS AND PAYABLE BY THE CORPORATION TO THE SECRETARY ARE PAID OR PROVIDED FOR IN A MANNER SATISFACTORY TO THE SECRETARY.

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted a comprehensive revision of the State unemployment insurance law, added subsection (c)(2)(ii) of this section to incorporate former Art. 95A, § 15(j), as it related to application of this section to unemployment insurance contributions and interest, and § 8(d)(3)(vi), which applied former § 15 to reimbursement payments.

3-417.

(c) (1) The court may not enter an order dissolving a corporation unless the counsel of record certifies that at least 20 days before the order is entered he notified, by certified mail, return receipt requested, [bearing a postmark from the United States Postal Service,] the Comptroller, the Department, THE SECRETARY OF ECONOMIC AND EMPLOYMENT DEVELOPMENT, and the collector of taxes in each county or municipality on the list supplied by the Department, that entry of the order would be requested.

(2) The list shall accompany the certificate of counsel and shall be dated not more than 90 days before entry of the order.