REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted a comprehensive revision of the State Unemployment Insurance Law, added the reference to the Secretary of Economic and Employment Development to subsection (c)(1) 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.

3–503.

(a) (1) Except with respect to a tax collectable locally, immediately after September 30 of each year, the State Comptroller shall certify to the Department a list of every Maryland corporation which has not paid a tax due [by it] before October 1 of the year after the tax became due.

(2) When [he] THE COMPTROLLER certifies the list to the Department, the Comptroller shall mail to each listed corporation, at its address as it appears on [his] THE COMPTROLLER'S records, a notice that its charter will be repealed, annulled, and forfeited unless all taxes, interest, and penalties due by it are paid.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 corporation to receive the notice mailed to it does not affect the repeal, annulment, and forfeiture of its charter.

(B) (1) IMMEDIATELY AFTER SEPTEMBER 30 OF EACH YEAR, THE SECRETARY OF ECONOMIC AND EMPLOYMENT DEVELOPMENT SHALL CERTIFY TO THE DEPARTMENT A LIST OF EVERY MARYLAND CORPORATION 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 CORPORATION, AT ITS ADDRESS AS IT APPEARS ON THE SECRETARY'S RECORDS, A NOTICE THAT THE CHARTER OF THE CORPORATION WILL BE REPEALED, ANNULLED, AND FORFEITED UNLESS ALL CONTRIBUTIONS, REIMBURSEMENT PAYMENTS, INTEREST, AND PENALTIES DUE BY THE CORPORATION ARE PAID.

(3) THE MAILING OF THE NOTICE IS SUFFICIENT, AND THE FAILURE OF ANY CORPORATION TO RECEIVE THE NOTICE MAILED TO IT DOES NOT AFFECT THE REPEAL, ANNULMENT, AND FORFEITURE OF THE CHARTER OF THE CORPORATION.

[(b)] (C) Immediately after September 30 of each year, the Department shall certify a list of every Maryland corporation which has not filed an annual report with the Department as required by law or has not paid franchise or gross receipts taxes before October 1 of the year after the report was required to be filed or the taxes were due.