(2) [All] UNEMPLOYMENT INSURANCE CONTRIBUTIONS, OR REIMBURSEMENT PAYMENTS, all State and local taxes, except taxes on real estate, and all interest and penalties due by the corporation or which would have become due if the charter had not been forfeited are paid, whether or not barred by limitations.

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted a comprehensive revision of the State Unemployment Insurance Law, added the references to "unemployment insurance contributions" and "payments in lieu of contributions" to incorporate former Art. 95A, § 15(i), which provided that the provisions of this subtitle that relate to forfeiture of a corporate charter for nonpayment of taxes shall also apply to nonpayment of unemployment insurance contributions and interest, and § 8(d)(3)(vi), which applied former § 15 to reimbursement payments.

3–510.

Except in a proceeding by the State or any of its political subdivisions, the acceptance of articles of revival for record by the Department is conclusive evidence of:

(1) The payment of all fees [and], taxes, UNEMPLOYMENT INSURANCE CONTRIBUTIONS, AND REIMBURSEMENT PAYMENTS required to be paid;

(2) The filing of all reports required to be filed; and

(3) The revival of the charter of the corporation.

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted a comprehensive revision of the State Unemployment Insurance Law, added the references to "unemployment insurance contributions" and "payments in lieu of contributions" to incorporate former Art. 95A, § 15(i), which provided that the provisions of this subtitle that relate to forfeiture of a corporate charter for nonpayment of taxes shall also apply to nonpayment of unemployment insurance contributions and interest, and § 8(d)(3)(vi), which applied former § 15 to reimbursement payments.

3–519.

(a) If the period of existence of a corporation is limited by its charter, the corporation shall comply with the following conditions before the period of its existence expires:

(1) All taxes not barred by limitations and payable by the corporation to the Department, including taxes billed at the current rate under § 10–206 of the Tax – Property Article, shall be paid or provided for in a manner satisfactory to the Department; and

(2) [Certificates] THE CORPORATION SHALL SUBMIT TO THE DEPARTMENT CERTIFICATES of the Comptroller and of each collector of taxes on the list supplied by the Department, as provided in subsection (c) of this section, stating