

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 490
Committee Substitute Favorable 5/1/95
Committee Substitute #2 Favorable 5/8/95

Short Title: File Annual Reports/Dept. Rev.

(Public)

Sponsors:

Referred to:

March 16, 1995

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT ANNUAL REPORTS OF BUSINESS
2 CORPORATIONS AND LIMITED LIABILITY COMPANIES SHALL BE FILED
3 WITH THE DEPARTMENT OF REVENUE RATHER THAN THE SECRETARY
4 OF STATE, TO ESTABLISH FEES FOR EXPEDITED FILINGS, TO PROVIDE
5 THAT NONPROFIT RELIGIOUS CORPORATIONS ARE NOT REQUIRED TO
6 FILE ANNUAL REPORTS, AND TO ALLOW THE SECRETARY OF STATE TO
7 RETAIN FILED DOCUMENTS IN REPRODUCED FORM.
8

9 The General Assembly of North Carolina enacts:

10 PART I. CORPORATIONS.

11 Section 1. G.S. 55-16-22 reads as rewritten:

12 "**§ 55-16-22. Annual report for Secretary of State-Revenue.**

13 (a) Each domestic corporation except those governed by Chapter 55B, and each
14 foreign corporation authorized to transact business in this State, shall deliver to the
15 Secretary of ~~State Revenue~~ for filing an annual ~~report-report~~, in a form prescribed by the
16 Secretary of Revenue, that sets forth:

- 1 (1) The name of the corporation and the state or country under whose law it
2 is ~~incorporated;~~ incorporated, and a telephone number by which the
3 person in charge of the management of the corporation may be
4 contacted;
5 (2) The street address, and the mailing address if different from the street
6 address, of the registered office, the county in which its registered office
7 is located, and the name of its registered agent at that office in this State,
8 and a statement of any change of such registered office or registered
9 agent, or both;
10 (3) The address of its principal office;
11 (4) ~~The names, titles, and business addresses~~ name, title, and business address
12 of its principal officers; president or chief executive officer; and
13 ~~(4a) The names and business addresses of its directors; and~~
14 (5) A brief description of the nature of its business.

15 If the information contained in the most recently filed annual report has not changed, a
16 certification to that effect may be made instead of setting forth the information required
17 by subdivisions (2) through (5) of this subsection.

18 (b) Information in the annual report must be current as of the date the annual
19 report is executed on behalf of the corporation.

20 (c) ~~The annual report shall be delivered to the Secretary of State each year~~
21 Revenue within 60 days immediately following the last day of the month in which the
22 domestic corporation was incorporated or the foreign corporation received a certificate of
23 authority in this State. by the due date, including any approved extensions, for filing the
24 corporation's income and franchise tax returns. Forms required for the filing of the
25 annual report shall be mailed by the Secretary of State to the domestic or foreign
26 corporation at its registered office for the first annual report, then to its principal office
27 for subsequent annual reports. Forms required for the filing of subsequent annual reports
28 shall be made available by the Secretary of Revenue.

29 (d) If an annual report does not contain the information required by this section,
30 the Secretary of ~~State~~ Revenue shall promptly notify the reporting domestic or foreign
31 corporation in writing and return the report to it for correction. If the report is corrected
32 to contain the information required by this section and delivered to the Secretary of ~~State~~
33 Revenue within 30 days after the effective date of notice, it is deemed to be timely filed.
34 The Secretary of Revenue shall notify the Secretary of State promptly of any corporation
35 that fails to file a timely report.

36 (e) Amendments to any previously filed annual report may be filed at any time for
37 the purpose of correcting, updating, or augmenting the information contained in such
38 annual report. Any person dealing with a corporation or a foreign corporation may rely
39 conclusively upon its most recent annual report and any amendments thereto filed with
40 the Secretary of Revenue pursuant to G.S. 55-16-22 as to the identity of its president or
41 chief executive officer, except to the extent the person has actual knowledge that the
42 person identified therein as the president or chief executive officer is not that officer.

43 (f) Expired."

- 1 Sec. 2. G.S. 55-1-21(a) reads as rewritten:
 2 "(a) The Secretary of State may promulgate and furnish on request forms for:
 3 (1) An application for a certificate of existence;
 4 (2) A foreign corporation's application for a certificate of authority to
 5 transact business in this State; and
 6 (3) A foreign corporation's application for a certificate of ~~withdrawal~~; and
 7 withdrawal.
 8 (4) ~~The annual report.~~

9 If the Secretary of State so requires, use of these forms is mandatory."

10 Sec. 3. G.S. 55-1-22 reads as rewritten:

11 **"§ 55-1-22. Filing, service, and copying fees.**

12 (a) The Secretary of State shall collect the following fees when the documents
 13 described in this subsection are delivered to ~~him~~ the Secretary for filing:

Document	Fee
(1) Articles of incorporation	\$100.00
(2) Application for reserved name	10.00
(3) Notice of transfer of reserved name	10.00
(4) Application for registered name	10.00
(5) Application for renewal of registered name	10.00
(6) Corporation's statement of change of registered agent or registered office or both	5.00
(7) Agent's statement of change of registered office for each affected corporation	5.00
(8) Agent's statement of resignation	No fee
(9) Designation of registered agent or registered office or both	5.00
(10) Amendment of articles of incorporation	50.00
(11) Restated articles of incorporation with amendment of articles	10.00 50.00
(12) Articles of merger or share exchange	50.00
(13) Articles of dissolution	30.00
(14) Articles of revocation of dissolution	10.00
(15) Certificate of administrative dissolution	No fee
(16) Application for reinstatement following administrative dissolution	25.00
(17) Certificate of reinstatement	No fee
(18) Certificate of judicial dissolution	No fee

- 1 (19) Application for certificate of
2 authority 200.00
3 (20) Application for amended certificate
4 of authority 50.00
5 (21) Application for certificate of
6 withdrawal 10.00
7 (22) Certificate of revocation of
8 authority to transact business No fee
9 ~~(23) Annual report 10.00~~
10 (24) Articles of correction 10.00
11 (25) Application for certificate of
12 existence or authorization 5.00
13 (26) Any other document required or
14 permitted to be filed by this Chapter 10.00.

15 (b) The Secretary of State shall collect a fee of ten dollars (\$10.00) each time
16 process is served on ~~him~~ the Secretary under this Chapter. The party to a proceeding
17 causing service of process is entitled to recover this fee as costs if ~~he~~ the party prevails in
18 the proceeding.

19 (c) The Secretary of State shall collect the following fees for copying, comparing,
20 and certifying a copy of any filed document relating to a domestic or foreign corporation:

- 21 (1) One dollar (\$1.00) a page for copying or comparing a copy to the
22 original; and
23 (2) Five dollars (\$5.00) for the certificate.

24 (d) The Secretary of State shall collect the following additional fees for the
25 expedited filing of a document received in good order:

- 26 (1) Two hundred dollars (\$200.00) for the filing by the end of the same
27 business day of a document received by 12:00 noon Eastern Standard
28 Time; and
29 (2) One hundred dollars (\$100.00) for the filing of a document within 24
30 hours after receipt, excluding weekends and holidays."

31 Sec. 4. G.S. 55-1-25 reads as rewritten:

32 "**§ 55-1-25. Filing duty of Secretary of State.**

33 (a) If a document delivered to the office of the Secretary of State for filing satisfies
34 the requirements of this Chapter, the Secretary of State shall file it. Any documents filed
35 with the Secretary of State pursuant to this Chapter may be maintained by the Secretary
36 either in their original form or in photographic, microfilm, optical disk media, or other
37 reproduced form. The Secretary may make reproductions of documents filed under this
38 Chapter, or under any predecessor act, by photographic, microfilm, optical disk media, or
39 other means of reproduction, and may destroy the originals of those documents
40 reproduced.

41 (b) The Secretary of State files a document by stamping or otherwise endorsing
42 'Filed', together with ~~his~~ the Secretary's name and official title and the date and time of
43 filing, on both the original and the document copy. After filing a document, except as

1 provided in G.S. 55-5-03 and G.S. 55-15-09, the Secretary of State shall deliver the
2 document copy to the domestic or foreign corporation or its representative.

3 (c) If the Secretary of State refuses to file a document, ~~he~~the Secretary shall return
4 it, by personal delivery or by first-class mail postage prepaid, to the domestic or foreign
5 corporation or its representative within five days after the document was received,
6 together with a brief, written statement of the date and the reason for ~~his~~his-refusal. The
7 Secretary of State may correct apparent errors and omissions on a document submitted
8 for filing if authorized to make the corrections by the person submitting the document for
9 filing. The authorization to make the corrections shall be confirmed, according to
10 procedures adopted by rule, by the Secretary prior to making the correction.

11 (d) The Secretary of State's duty is to review and file documents that satisfy the
12 requirements of this Chapter. ~~His~~The Secretary of State's filing or refusing to file a
13 document does not:

- 14 (1) Except as provided in G.S. 55-2-03(b), affect the validity or invalidity
15 of the document in whole or part;
- 16 (2) Relate to the correctness or incorrectness of information contained in
17 the document;
- 18 (3) Create a presumption that the document is valid or invalid or that
19 information contained in the document is correct or incorrect."

20 Sec. 5. G.S. 55-1-27 reads as rewritten:

21 "**§ 55-1-27. Evidentiary effect of copy of filed document.**

22 A certificate attached to a copy of a document filed by the Secretary of State, bearing
23 ~~his~~the Secretary of State's signature (which may be in facsimile) and the seal of ~~his~~his-office
24 and certifying that ~~said~~the copy is a true copy of ~~said~~the document, is conclusive
25 evidence that the original document is on file with the Secretary of State. A
26 photographic, microfilm, optical disk media, or other reproduced copy of a document
27 filed pursuant to this Chapter or any predecessor act, when certified by the Secretary,
28 shall be considered an original for all purposes and is admissible in evidence in like
29 manner as an original."

30 Sec. 6. G.S. 55-1-28(a)(4) reads as rewritten:

31 "(4) That its most recent annual report required by G.S. 55-16-22 has been
32 delivered to the Secretary of ~~State~~Revenue;"

33 Sec. 7. G.S. 55-1-41(d) reads as rewritten:

34 "(d) Written notice to a domestic or foreign corporation (authorized to transact
35 business in this State) may be addressed to its registered agent at its registered office or to
36 the corporation or its secretary at its principal office shown in its most recent annual
37 report on file in the office of the Secretary of ~~State~~Revenue or, in the case of a foreign
38 corporation that has not yet delivered an annual report, in its application for a certificate
39 of authority."

40 Sec. 8. G.S. 55-14-20(2) reads as rewritten:

41 "(2) The corporation does not deliver its annual report to the Secretary of
42 ~~State~~Revenue within 60 days after it is due;"

43 Sec. 9. G.S. 55-14-22(a) reads as rewritten:

1 (a) A corporation administratively dissolved under G.S. 55-14-21 may apply to the
2 Secretary of State for reinstatement within two years after the effective date of
3 dissolution. The application must:

- 4 (1) Recite the name of the corporation and the effective date of its
5 administrative dissolution; and
6 (2) State that the ground or grounds for dissolution either did not exist or
7 have been ~~eliminated~~; eliminated.
8 (3) ~~Reserved for future codification purposes; and~~
9 (4) ~~Contain a certificate from the Department of Revenue reciting that all~~
10 ~~taxes owed by the corporation have been paid."~~

11 Sec. 10. G.S. 55-15-30(a)(1) reads as rewritten:

12 "(1) The foreign corporation does not deliver its annual report to the
13 Secretary of ~~State Revenue~~ within 60 days after it is due;"

14 Sec. 11. G.S. 55-16-01(e)(7) reads as rewritten:

15 "(7) Its most recent annual report delivered to the Secretary of ~~State Revenue~~
16 under G.S. 55-16-22."

17 PART II. NONPROFIT CORPORATIONS.

18 Sec. 12. G.S. 55A-16-22 reads as rewritten:

19 "**§ 55A-16-22. Annual report for the Secretary of State.**

20 (a) Each domestic corporation, and each foreign corporation authorized to conduct
21 affairs in this State, shall deliver to the Secretary of ~~State Revenue~~ for filing an annual
22 ~~report that sets forth~~; report on or before March 15 each year. The annual report shall be
23 in a form prescribed by the Secretary of Revenue and shall set forth:

- 24 (1) The name of the corporation and the state or country under whose law it
25 is ~~incorporated~~; incorporated, and a telephone number by which the
26 person in charge of the management of the corporation may be
27 contacted;
28 (2) The street address, and the mailing address if different from the street
29 address, of the registered office, the county in which its registered office
30 is located, and the name of its registered agent at that office in this State,
31 and a statement of any change of such registered office or registered
32 agent, or both;
33 (3) The address of its principal office;
34 (4) The names, titles, and business or residence addresses of its ~~directors and~~
35 ~~principal officers~~; president or chief executive officer, vice-president or
36 chief operating officer, secretary, and treasurer or chief financial officer;
37 (5) A brief description of the nature of its activities; and
38 (6) Whether or not it has members.

39 If the information contained in the most recently filed annual report has not changed, a
40 certification to that effect may be made instead of setting forth the information required
41 by subdivisions (2) through (6) of this subsection.

42 (b) The information in the annual report shall be current as of the date the annual
43 report is executed on behalf of the corporation.

(c) The annual report shall be delivered to the Secretary of State each year within 60 days immediately following the last day of the month in which the domestic corporation was incorporated or the foreign corporation received a certificate of authority in this State. Forms required for the filing of the annual report shall be mailed by the Secretary of State to the domestic or foreign corporation at its registered office for the first annual report, then to its principal office for subsequent annual reports. Forms required for the filing of subsequent annual reports shall be made available by the Secretary of

Revenue.

(d) If an annual report does not contain the information required by this section, the Secretary of State ~~Revenue~~ shall promptly notify the reporting domestic or foreign corporation in writing and return the report to it for correction. If the report is corrected to contain the information required by this section and delivered to the Secretary of State Revenue within 30 days after the effective date of notice, it is deemed to be timely filed. The Secretary of Revenue shall notify the Secretary of State promptly of any corporation that fails to file a timely report.

(e) Amendments to any previously filed annual report may be filed at any time for the purpose of correcting, updating, or augmenting the information contained in such annual report.

(f) This section does not apply to a religious corporation."

Sec. 13. G.S. 55A-1-21(a) reads as rewritten:

"(a) The Secretary of State may promulgate and furnish on request forms for:

- (1) An application for a certificate of existence;
- (2) A foreign corporation's application for a certificate of authority to conduct affairs in this State; and
- (3) A foreign corporation's application for a certificate of ~~withdrawal; and~~ withdrawal.
- ~~(4) The annual report.~~

If the Secretary of State so requires, use of these forms is mandatory."

Sec. 14. G.S. 55A-1-22 reads as rewritten:

"§ 55A-1-22. Filing, service, and copying fees.

(a) The Secretary of State shall collect the following fees when the documents described in this subsection are delivered to the Secretary for filing:

Document	Fee
(1) Articles of incorporation	\$50.00
(2) Application for reserved name	\$10.00
(3) Notice of transfer of reserved name	\$10.00
(4) Application for registered name	\$10.00
(5) Application for renewal of registered name	\$10.00
(6) Corporation's statement of change of registered agent or registered office or both	\$ 5.00
(7) Agent's statement of change of registered office for each affected corporation	\$ 5.00
(8) Agent's statement of resignation	No fee

- 1 (9) Designation of registered agent or registered office or both \$ 5.00
 2 (10) Amendment of articles of incorporation \$25.00
 3 (11) Restated articles of incorporation without amendment of articles
 4 \$10.00
 5 (12) Restated articles of incorporation with amendment of articles \$25.00
 6 (13) Articles of merger \$25.00
 7 (14) Articles of dissolution \$15.00
 8 (15) Articles of revocation of dissolution \$10.00
 9 (16) Certificate of administrative dissolution No fee
 10 (17) Application for reinstatement following administrative dissolution
 11 \$25.00
 12 (18) Certificate of reinstatement No fee
 13 (19) Certificate of judicial dissolution No fee
 14 (20) Application for certificate of authority \$100.00
 15 (21) Application for amended certificate of authority \$25.00
 16 (22) Application for certificate of withdrawal \$10.00
 17 (23) Certificate of revocation of authority to conduct affairs No
 18 fee
 19 (24) ~~Annual Report~~ Statement of Change ~~-\$10.00~~ \$5.00
 20 (25) Articles of correction \$10.00
 21 (26) Application for certificate of existence or authorization \$ 5.00
 22 (27) Any other document required or permitted to be filed by this Chapter
 23 \$10.00.

24 (b) The Secretary of State shall collect a fee of ten dollars (\$10.00) each time
 25 process is served on the Secretary under this Chapter. The party to a proceeding causing
 26 service of process is entitled to recover this fee as costs if the party prevails in the
 27 proceeding.

28 (c) The Secretary of State shall collect the following fees for copying, comparing,
 29 and certifying a copy of any filed document relating to a domestic or foreign corporation:

- 30 (1) One dollar (\$1.00) a page for copying or comparing a copy to the
 31 original; and
 32 (2) Five dollars (\$5.00) for the certificate.

33 (d) The Secretary of State shall collect the following additional fees for the
 34 expedited filing of a document received in good order:

- 35 (1) Two hundred dollars (\$200.00) for the filing by the end of the same
 36 business day of a document received by 12:00 noon Eastern Standard
 37 Time; and
 38 (2) One hundred dollars (\$100.00) for the filing of a document within 24
 39 hours after receipt, excluding weekends and holidays."

40 Sec. 15. G.S. 55A-1-25 reads as rewritten:

41 "**§ 55A-1-25. Filing duty of Secretary of State.**

42 (a) If a document delivered to the office of the Secretary of State for filing satisfies
 43 the requirements of this Chapter, the Secretary of State shall file it. Any documents filed

1 with the Secretary of State pursuant to this Chapter may be maintained by the Secretary
2 either in their original form or in photographic, microfilm, optical disk media, or other
3 reproduced form. The Secretary may make reproductions of documents filed under this
4 Chapter, or under any predecessor act, by photographic, microfilm, optical disk media, or
5 other means of reproduction, and may destroy the originals of those documents
6 reproduced.

7 (b) The Secretary of State files a document by stamping or otherwise endorsing
8 'Filed', together with the Secretary of State's name and official title and the date and time
9 of filing, on both the original and the exact or conformed copy. After filing a document,
10 except as provided in G.S. 55A-5-03 and G.S. 55A-15-09, the Secretary of State shall
11 deliver the exact or conformed copy to the domestic or foreign corporation or its
12 representative.

13 (c) If the Secretary of State refuses to file a document, the Secretary of State shall
14 return it, by personal delivery or by first-class mail postage prepaid, to the domestic or
15 foreign corporation or its representative within five days after the document was
16 received, together with a brief, written statement of the date of and the reason for refusal.
17 The Secretary of State may correct apparent errors and omissions on a document
18 submitted for filing if authorized to make the corrections by the person submitting the
19 document for filing. The authorization to make the corrections shall be confirmed,
20 according to procedures adopted by rule, by the Secretary prior to making the correction.

21 (d) The Secretary of State's duty is to review and file documents that satisfy the
22 requirements of this Chapter. The Secretary of State's filing or refusing to file a
23 document does not:

- 24 (1) Except as provided in G.S. 55A-2-03(b), affect the validity or invalidity
25 of the document in whole or part;
- 26 (2) Determine the correctness or incorrectness of information contained in
27 the document;
- 28 (3) Create a presumption that the document is valid or invalid or that
29 information contained in the document is correct or incorrect."

30 Sec. 16. G.S. 55A-1-27 reads as rewritten:

31 **"§ 55A-1-27. Evidentiary effect of certificate of filing.**

32 A certificate attached to a copy of a document filed by the Secretary of State, bearing
33 the Secretary of State's signature (which may be in facsimile) and the seal of his office
34 and certifying that the copy is a true copy of the document, is conclusive evidence that
35 the original document is on file with the Secretary of State. A photographic, microfilm,
36 optical disk media, or other reproduced copy of a document filed pursuant to this Chapter
37 or any predecessor act, when certified by the Secretary, shall be considered an original
38 for all purposes and is admissible in evidence in like manner as an original."

39 Sec. 17. G.S. 55A-1-28(b)(4) reads as rewritten:

40 "(4) That its most recent annual report required by G.S. 55A-16-22 has been
41 delivered to the Secretary of State; ~~Revenue~~."

42 Sec. 18. G.S. 55A-1-40 (20) reads as rewritten:

1 "(20) 'Principal office' means the office (in or out of this State) so designated
2 in the annual report filed pursuant to ~~G.S. 55A-16-22~~ G.S. 55A-16-22,
3 the articles of incorporation, or any subsequent statements of change
4 filed with the Secretary of State where the principal offices of a
5 domestic or foreign corporation are located."

6 Sec. 19. G.S. 55A-1-41(d) reads as rewritten:

7 "(d) Written notice to a domestic or foreign corporation (authorized to conduct
8 affairs in this State) may be addressed to its registered agent at its registered office or to
9 the corporation or its secretary at its principal office shown in its most recent annual
10 report on file in the office of the Secretary of ~~State-Revenue~~ or, in the case of a foreign
11 corporation that has not yet delivered an annual report, in its application for a certificate
12 of authority. In the case of a religious corporation, written notice may be addressed to its
13 registered agent at its registered office or to the corporation or its secretary at its principal
14 office shown in the articles of incorporation or any statements of change filed with the
15 Secretary of State."

16 Sec. 20. G.S. 55A-2-02(a) reads as rewritten:

17 "(a) The articles of incorporation shall set forth:

- 18 (1) A corporate name for the corporation that satisfies the requirements of
19 G.S. 55A-4-01;
- 20 (2) If the corporation is a charitable or religious corporation, a statement to
21 that effect if it was incorporated on or after the effective date of this
22 Chapter;
- 23 (3) The street address, and the mailing address if different from the street
24 address, of the corporation's initial registered office, the county in which
25 the initial registered office is located, and the name of the corporation's
26 initial registered agent at that address;
- 27 (4) The name and address of each incorporator;
- 28 (5) Whether or not the corporation will have members; ~~and~~
- 29 (6) Provisions not inconsistent with law regarding the distribution of assets
30 on ~~dissolution~~ dissolution; and
- 31 (7) The street address, and the mailing address if different from the street
32 address, of the principal office, and the county in which the principal
33 office is located."

34 Sec. 21. G.S. 55A-5-02(c) reads as rewritten:

35 "(c) ~~A corporation~~ corporation, other than a religious corporation, may change its
36 registered office or registered agent by including in its annual report required by G.S.
37 55A-16-22 the information and any written consent required by subsection (a) of this
38 section."

39 Sec. 22. Article 5 of Chapter 55A of the General Statutes is amended by
40 adding a new section to read:

41 "**§ 55A-5-02.1. Change of principal office.**

42 A corporation may change its principal office by delivering to the Secretary of State
43 for filing a statement of change that sets forth:

1 (1) The street address, and the mailing address if different from the street
2 address, of the corporation's current principal office and the county in
3 which it is located.

4 (2) The street address, and the mailing address if different from the street
5 address, of the new principal office and the county in which it is
6 located."

7 Sec. 23. G.S. 55A-5-03(b) reads as rewritten:

8 "(b) After filing the statement the Secretary of State shall mail one copy to the
9 registered office (if not discontinued) and the other copy to the corporation at its principal
10 office as shown in its most recent annual ~~report~~-report or, in the case of a religious
11 corporation, at its principal office as shown in its articles of incorporation or any
12 statement of change."

13 Sec. 24. G.S. 55A-5-04(b) reads as rewritten:

14 "(b) When a corporation fails to appoint or maintain a registered agent in this State,
15 or when its registered agent cannot with due diligence be found at the registered office,
16 the Secretary of State shall be an agent of the corporation upon whom any process,
17 notice, or demand may be served. Service on the Secretary of State of any process,
18 notice, or demand shall be made by delivering to and leaving with the Secretary of State
19 or with any clerk having charge of the corporation department of his office, duplicate
20 copies of such process, notice, or demand. In the event any process, notice, or demand is
21 served on the Secretary of State, he shall immediately mail one of the copies thereof, by
22 registered or certified mail, return receipt requested, to the corporation at its principal
23 office shown in its most recent annual report or, in the case of a religious corporation, at
24 its principal office as shown in its articles of incorporation or any statement of change, or
25 in any subsequent communication received from the corporation stating the current
26 mailing address of its principal office or, if there is no mailing address for the principal
27 office on file, to the corporation at its registered office. Service on a corporation under
28 this subsection shall be effective for all purposes from and after the date of such service
29 on the Secretary of State."

30 Sec. 25. G.S. 55A-14-20(2) reads as rewritten:

31 "(2) The corporation does not deliver its annual report to the Secretary of
32 State Revenue within 60 days after it is due;"

33 Sec. 26. G.S. 55A-15-09(b) reads as rewritten:

34 "(b) After filing the statement, the Secretary of State shall mail one copy to the
35 registered office (if not discontinued) and the other copy to the foreign corporation at its
36 principal office shown in its most recent annual ~~report~~-report or, in the case of a religious
37 corporation, at its principal office as shown in its articles of incorporation or any
38 statement of change."

39 Sec. 27. G.S. 55A-15-10(b) reads as rewritten:

40 "(b) When a foreign corporation authorized to conduct affairs in this State fails to
41 appoint or maintain a registered agent in this State, or when its registered agent cannot
42 with due diligence be found at the registered office, or when its certificate of authority
43 shall have been revoked under G.S. 55A-15-31, the Secretary of State shall be an agent of

1 such corporation upon whom any process, notice, or demand may be served. Service on
2 the Secretary of State of any process, notice, or demand shall be made by delivering to
3 and leaving with the Secretary of State or with any clerk having charge of the corporation
4 department of the Secretary of State's office, duplicate copies of such process, notice, or
5 demand. In the event any process, notice, or demand is served on the Secretary of State,
6 he shall immediately mail one of the copies thereof, by registered or certified mail, return
7 receipt requested, to the corporation at its principal office shown in its most recent annual
8 report or, in the case of a religious corporation, at its principal office as shown in its
9 articles of incorporation or any statement of change, or in any subsequent communication
10 received from the corporation stating the current mailing address of its principal office or,
11 if there is no mailing address for the principal office on file, to the corporation at its
12 registered office. Service on a foreign corporation under this subsection shall be effective
13 for all purposes from and after the date of such service on the Secretary of State."

14 Sec. 28. G.S. 55A-15-30(a)(1) reads as rewritten:

15 "(1) The foreign corporation does not deliver its annual report to the
16 Secretary of State ~~Revenue~~ within 60 days after it is due;"

17 Sec. 29. G.S. 55A-16-01(e)(7) reads as rewritten:

18 "(7) Its most recent annual report delivered to the Secretary of State ~~Revenue~~
19 under G.S. 55A-16-22."

20 PART III. LIMITED LIABILITY COMPANIES.

21 Sec. 30. G.S. 57C-2-23 reads as rewritten:

22 "§ 57C-2-23. Annual report for Secretary of State ~~Revenue~~.

23 (a) Each domestic limited liability company and each foreign limited liability
24 company authorized to transact business in this State, shall deliver to the Secretary of
25 State ~~Revenue~~ for filing an annual ~~report~~ report, in a form prescribed by the Secretary of
26 Revenue, that sets forth:

27 (1) The name of the limited liability or foreign limited liability company
28 and the state or country under whose law it is ~~organized; organized, and~~
29 a telephone number by which the person in charge of the management
30 of the limited liability company may be contacted;

31 (2) The street address, and the mailing address if different from the street
32 address, of the registered office, the county in which the registered
33 office is located, and the name of its registered agent at that office in
34 this State, and a statement of any change of the registered office or
35 registered agent, or both;

36 (3) The address of its principal office;

37 (4) The names and business addresses of its managers; and

38 (5) A brief description of the nature of its business.

39 If the information contained in the most recently filed annual report has not changed,
40 a certification to that effect may be made instead of setting forth the information required
41 by subdivisions (2) through (5) of this subsection.

1 (b) Information in the annual report must be current as of the date the annual
 2 report is executed on behalf of the limited liability company or the foreign limited
 3 liability company.

4 (c) The annual report shall be delivered to the Secretary of State ~~each year~~
 5 Revenue within 60 days immediately following the last day of the month in which the
 6 domestic limited liability company was organized or the foreign limited liability
 7 company received a certificate of authority in this State. by the due date, including any
 8 approved extensions, for filing the limited liability company's partnership tax return.
 9 Forms required for the filing of the annual report shall be mailed by the Secretary of State
 10 to the domestic or foreign limited liability company at its registered office for the first
 11 annual report, and then to its principal office for subsequent annual reports. Forms
 12 required for the filing of subsequent annual reports shall be made available by the
 13 Secretary of Revenue.

14 (d) If an annual report does not contain the information required by this section,
 15 the Secretary of State ~~Revenue~~ shall promptly notify the reporting domestic or foreign
 16 limited liability company in writing and return the report to it for correction. If the report
 17 is corrected to contain the information required by this section and delivered to the
 18 Secretary of State ~~Revenue~~ within 30 days after the effective date of notice, it is deemed
 19 to be timely filed. The Secretary of Revenue shall notify the Secretary of State promptly
 20 of any limited liability company that fails to file a timely report.

21 (e) Amendments to any previously filed annual report may be filed at any time for
 22 the purpose of correcting, updating, or augmenting the information contained in the
 23 annual report."

24 Sec. 31. G.S. 57C-1-22 reads as rewritten:

25 "**§ 57C-1-22. Filing, service, and copying fees.**

26 (a) The Secretary of State shall collect the following fees when the documents
 27 described in this subsection are delivered to the Secretary of State for filing:

<u>Document</u>	<u>Fee</u>
28 (1) Articles of organization	\$100.00
29 (2) Application for reserved name	10.00
30 (3) Notice of transfer of reserved name	10.00
31 (4) Application for registered name	10.00
32 (5) Application for renewal of registered name	10.00
33 (6) Limited liability company's statement of 34 change of registered agent or registered 35 office or both	5.00
36 (7) Agent's statement of change of registered 37 office for each affected limited 38 liability company	5.00
39 (8) Agent's statement of resignation	No fee
40 (9) Designation of registered agent or 41 registered office or both	5.00
42 (10) Amendment of articles of organization	50.00

- 1 (11) Restated articles of organization
2 without amendment of articles 10.00
3 (12) Restated articles of organization
4 with amendment of articles 50.00
5 (13) Articles of merger 50.00
6 (14) Articles of dissolution 30.00
7 (15) Articles of revocation of dissolution 10.00
8 (16) Certificate of administrative dissolution No fee
9 (17) Certificate of reinstatement No fee
10 (18) Certificate of judicial dissolution No fee
11 (19) Application for certificate of authority 200.00
12 (20) Application for amended certificate
13 of authority 50.00
14 (21) Application for certificate of withdrawal 10.00
15 (22) Certificate of revocation of authority
16 to transact business No fee
17 (23) Articles of correction 10.00
18 (24) Application for certificate of existence
19 or authorization 5.00
20 ~~(25) Annual report 200.00~~
21 (26) Any other document required or permitted
22 to be filed by this Chapter 10.00.

23 (b) The Secretary of State shall collect a fee of ten dollars (\$10.00) each time
24 process is served on the Secretary of State under this Chapter. The party to a proceeding
25 causing service of process is entitled to recover this fee as costs if ~~he~~ the party prevails in
26 the proceeding.

27 (c) The Secretary of State shall collect the following fees for copying, comparing,
28 and certifying a copy of any filed document relating to a domestic or foreign limited
29 liability company:

- 30 (1) One dollar (\$1.00) a page for copying or comparing a copy to the
31 original; and
32 (2) Five dollars (\$5.00) for the certificate.

33 (d) The Secretary of State shall collect the following additional fees for the
34 expedited filing of a document received in good order:

- 35 (1) Two hundred dollars (\$200.00) for the filing by the end of the same
36 business day of a document received by 12:00 noon Eastern Standard
37 Time; and
38 (2) One hundred dollars (\$100.00) for the filing of a document within 24
39 hours after receipt, excluding weekends and holidays."

40 Sec. 32. G.S. 57C-1-25 reads as rewritten:

41 "**§ 57C-1-25. Filing duty of Secretary of State.**

42 (a) If a document delivered to the Office of the Secretary of State for filing
43 satisfies the requirements of this Chapter, the Secretary of State shall file it. Any

1 documents filed with the Secretary of State pursuant to this Chapter may be maintained
2 by the Secretary either in their original form or in photographic, microfilm, optical disk
3 media, or other reproduced form. The Secretary may make reproductions of documents
4 filed under this Chapter, or under any predecessor act, by photographic, microfilm,
5 optical disk media, or other means of reproduction, and may destroy the originals of those
6 documents reproduced.

7 (b) The Secretary of State files a document by stamping or otherwise endorsing
8 'Filed', together with ~~his~~ the Secretary of State's name and official title and the date and
9 time of filing, on both the original and the document copy. After filing a document, the
10 Secretary of State shall deliver the document copy to the domestic or foreign limited
11 liability company or its representative.

12 (c) If the Secretary of State refuses to file a document, the Secretary of State shall
13 return it to the domestic or foreign limited liability company or its representative within
14 five days after the document was received, together with a brief, written explanation of
15 the reason for ~~his~~ refusal. The Secretary of State may correct apparent errors and
16 omissions on a document submitted for filing if authorized to make the corrections by the
17 person submitting the document for filing. The authorization to make the corrections
18 shall be confirmed, according to procedures adopted by rule, by the Secretary prior to
19 making the correction.

20 (d) The Secretary of State's duty is to review and file documents that satisfy the
21 requirements of this Chapter. The Secretary of State's filing or refusing to file a
22 document does not:

- 23 (1) Affect the validity or invalidity of the document in whole or part;
- 24 (2) Relate to the correctness or incorrectness of information contained in
25 the document; or
- 26 (3) Create a presumption that the document is valid or invalid or that
27 information contained in the document is correct or incorrect."

28 Sec. 33. G.S. 57C-1-27 reads as rewritten:

29 **"§ 57C-1-27. Evidentiary effect of copy of filed document.**

30 A certificate attached to a copy of a document filed by the Secretary of State, bearing
31 the Secretary of State's signature (which may be in facsimile) and the seal of office and
32 certifying that ~~said~~ the copy is a true copy of ~~said~~ the document, is conclusive evidence
33 that the original document is on file with the Secretary of State. A photographic,
34 microfilm, optical disk media, or other reproduced copy of a document filed pursuant to
35 this Chapter or any predecessor act, when certified by the Secretary, shall be considered
36 an original for all purposes and is admissible in evidence in like manner as an original."

37 Sec. 34. G.S. 57C-3-25(a) reads as rewritten:

38 "(a) Any person dealing with a limited liability company or a foreign limited
39 liability company may rely conclusively upon its most recent annual report and any
40 amendments thereto filed with the Secretary of ~~State~~ Revenue pursuant to G.S. 57C-2-23
41 as to the identity of its managers, except to the extent the person has actual knowledge
42 that a person identified therein as a manager is not a manager."

43 Sec. 35. G.S. 57C-6-03(a)(2) reads as rewritten:

1 "(2) The limited liability company does not deliver its annual report to the
2 Secretary of ~~State Revenue~~ on or before the date it is due;"

3 Sec. 36. G.S. 57C-7-14(a)(2) reads as rewritten:

4 "(2) The foreign limited liability company has not delivered its annual report
5 to the Secretary of ~~State Revenue~~ on or before the date it is due;"

6 PART IV. LIMITED PARTNERSHIPS.

7 Sec. 37. G.S. 59-206 reads as rewritten:

8 **"§ 59-206. Filing requirements.**

9 (a) Whenever the provisions of this Article require any document relating to a
10 limited partnership to be executed and filed in accordance with this Article, unless
11 otherwise specifically stated in this Article:

12 (1) There shall be an original executed document and also one conformed
13 copy.

14 (2) The original document so signed, together with the conformed copy,
15 shall be delivered to the Secretary of State. ~~Unless he~~the Secretary
16 finds that it does not conform to law, the Secretary ~~of State~~ shall, when
17 the proper fees have been tendered, endorse upon the original the word
18 'filed' and the hour, day, month and year of the filing thereof and shall
19 file the same in his office. The Secretary of State shall thereupon
20 immediately compare the copy with the original and if ~~he~~the Secretary
21 finds that they are identical he shall make upon the conformed copy the
22 same endorsement which appears on the original and shall attach to the
23 copy a certificate stating that attached thereto is a true copy of the
24 document, designated by an appropriate title, filed in his office and
25 showing the date of ~~such~~the filing. ~~He~~The Secretary shall thereupon
26 return the copy so certified to the limited partnership or its
27 representatives. Any documents filed with the Secretary of State
28 pursuant to this Chapter may be maintained by the Secretary either in
29 their original form or in photographic, microfilm, optical disk media, or
30 other reproduced form. The Secretary may make reproductions of
31 documents filed under this Chapter, or under any predecessor act, by
32 photographic, microfilm, optical disk media, or other means of
33 reproduction, and may destroy the originals of the documents
34 reproduced. The Secretary of State may correct apparent errors and
35 omissions on a document submitted for filing if authorized to make the
36 corrections by the person submitting the document for filing. The
37 authorization to make the corrections shall be confirmed, according to
38 procedures adopted by rule, by the Secretary prior to making the
39 correction.

40 (3) Repealed by Session Laws 1991, c. 153, s. 2.

41 (3a) Whenever the name of any domestic or foreign limited partnership
42 holding title to real property in this State is changed upon amendment to
43 the certificate of limited partnership, a certificate reciting ~~such~~the

1 change or transfer shall be recorded in the office of the register of deeds
2 of the county where the property lies, or if the property is located in
3 more than one county, then in each county where any portion of the
4 property lies.

5 (4) The Secretary of State shall adopt uniform certificates to be furnished
6 for registration in accordance with this section. In the case of a foreign
7 limited partnership, a similar certificate by any competent authority of
8 the jurisdiction under which the limited partnership is organized may be
9 registered in accordance with this section.

10 (5) The certificate required by this section shall be recorded by the register
11 of deeds in the same manner as deeds, and for the same fees, but no
12 formalities as to acknowledgement, probate, or approval by any other
13 officer shall be required. The former name of the limited partnership
14 holding title to the real property before the amendment shall appear in
15 the 'Grantor' index, and the amended name of the limited partnership
16 holding title to the real property by virtue of the amendment shall
17 appear in the 'Grantee' index.

18 (b) Repealed by Session Laws 1991, c. 153, s. 2.

19 (b1) Except as provided in subsection (b2), a document accepted for filing is
20 effective:

21 (1) At the time of filing on the date it is filed, as evidenced by the Secretary
22 of State's date and time endorsement on the original document; or

23 (2) At the time specified in the document as its effective time on the date it
24 is filed.

25 (b2) A document may specify a delayed effective time and date, and if it does so the
26 document becomes effective at the time and date specified. If a delayed effective date
27 but not time is specified, the document is effective at 11:59:59 p.m. on that date. A
28 delayed effective date for a document may not be later than the ninetieth day after the
29 date it is filed.

30 (b3) The fact that a document has become effective under this section does not
31 determine its validity or invalidity or the correctness or incorrectness of the information
32 contained in the document.

33 (c) It shall be the duty of the Secretary of State, whenever so requested and upon
34 tender of the proper fees, to certify as aforesaid any true copy of any ~~such~~ document on
35 file in ~~his~~ the office, or if ~~such be the request,~~ requested, to make or cause to be made
36 typewritten or photostatic copies of ~~such~~ the documents and to certify the same as
37 aforesaid. A photographic, microfilm, optical disk media, or other reproduced copy of a
38 document filed pursuant to this Chapter or any predecessor act, when certified by the
39 Secretary, shall be considered an original for all purposes and is admissible in evidence in
40 like manner as an original."

41 Sec. 38. G.S. 59-1106 reads as rewritten:

42 "**§ 59-1106. Fees.**

1 The Secretary of State shall collect the following fees and remit them to the State
2 Treasurer for the use of the State:

- 3 (1) For filing a certificate of limited
4 partnership (G.S. 59-201) \$50.00
5 (2) For filing a certificate of amendment
6 (G.S. 59-202; 59-905) 25.00
7 (3) For filing a certificate of cancellation
8 (G.S. 59-203; 59-906) 25.00
9 (4) For filing an application for reservation
10 of name (G.S. 59-104(a)) 10.00
11 (5) For filing a transfer of name
12 (G.S. 59-104(d)) 10.00
13 (6) For filing an application for registration
14 as foreign limited partnership
15 (G.S. 59-502) 50.00
16 (7) For preparing and furnishing a copy of
17 any document, instrument or paper filed or
18 recorded relating to a limited partnership
19 (G.S. 59-206(c))
20 For each page 1.00
21 For affixing his certificate and official seal
22 thereto 5.00
23 (8) For comparing a copy furnished to him of any
24 document, instrument or paper filed or
25 recorded relating to a limited partnership
26 For each page 1.00
27 (9) For filing any other document not herein
28 specifically provided for ~~10.00~~ 10.00
29 (10) For the expedited filing by the
30 end of the same business day of a
31 document received in good order by 12:00 noon
32 Eastern Standard Time 200.00
33 additional fee
34 (11) For the expedited filing of a document
35 received in good order within 24
36 hours after receipt, excluding
37 weekends and holidays 100.00
38 additional fee."

39 PART V. CONFORMING CHANGES, APPROPRIATIONS, AND EFFECTIVE
40 DATES.

41 Sec. 39. G.S. 105-228.90(a) reads as rewritten:

42 "(a) Scope. – This Article applies to Subchapters I, V, and VIII of this Chapter
43 Chapter, to the annual report filing requirements of G.S. 55-16-22, 55A-16-22, and 57C-

1 2-23, and to inspection taxes levied under Article 3 of Chapter 119 of the General
2 Statutes."

3 Sec. 40. Article 9 of Chapter 105 of the General Statutes is amended by
4 adding a new section to read:

5 "**§ 105-257.1. Secretary to administer annual report filing.**

6 (a) Filing Duty. – The Secretary shall review and file annual reports required to be
7 filed with the Secretary by corporations and limited liability companies pursuant to G.S.
8 55-16-22, 55A-16-22, and 57C-2-23. The penalties in G.S. 105-229 and G.S. 105-230
9 for failure to file a report do not apply to failure to file an annual report required by G.S.
10 55-16-22, 55A-16-22, or 57C-2-23.

11 (b) Information to Secretary of State. – The Secretary of Revenue shall provide the
12 Secretary of State immediate electronic access to the information contained in annual
13 reports filed with the Secretary of Revenue under this section. The Secretary of Revenue
14 shall notify the Secretary of State promptly of any entity that fails to file a timely annual
15 report.

16 (c) An entity filing an annual report with the Secretary shall pay the following fees
17 to the Secretary with the annual report:

18 <u>Business corporation annual report</u>	<u>\$ 10.00</u>
19 <u>Nonprofit corporation annual report</u>	<u>10.00</u>
20 <u>Limited liability company annual report</u>	<u>200.00."</u>

21 Sec. 41. G.S. 105-259(a) reads as rewritten:

22 "(a) Definitions. – The following definitions apply in this section:

23 (1) Employee or officer. – The term includes a former employee, a former
24 officer, and a current or former member of a State board or commission.

25 (2) Tax information. – Any information from any source concerning the
26 liability of a taxpayer for a tax, as defined in G.S. 105-228.90. The term
27 includes the following:

28 a. Information contained on a tax return, a tax report, or an
29 application for a license for which a tax is imposed.

30 b. Information obtained through an audit of a taxpayer or by
31 correspondence with a taxpayer.

32 c. Information on whether a taxpayer has filed a tax return or a tax
33 report.

34 d. A list or other compilation of the names, addresses, social
35 security numbers, or similar information concerning taxpayers.

36 The term does not include (i) statistics classified so that information
37 about specific taxpayers cannot be ~~identified or (ii) identified~~, (ii) an
38 annual report required to be filed under G.S. 55-16-22, 55A-16-22, or
39 57C-2-23, or (iii) information submitted to the Business License
40 Information Office of the Department of Secretary of State on a master
41 application form for various business licenses."

1 Sec. 42. There is appropriated from the General Fund to the Department of the
2 Secretary of State a sum for the 1995-96 fiscal year and a sum for the 1996-97 fiscal year
3 for equipment and other one-time costs of implementing this act.

4 Sec. 43. There is appropriated from the General Fund to the Department of
5 Revenue a sum for the 1995-96 fiscal year and a sum for the 1996-97 fiscal year for
6 personnel, equipment, and other costs of implementing this act.

7 Sec. 44. The amendments to G.S. 55-1-22, 55A-1-22, and 57C-1-22 made by
8 Sections 3, 14, and 31 of this act, respectively, become effective July 1, 1996, and the
9 new subsections added to G.S. 55-1-22, 55A-1-22, and 57C-1-22 apply to expedited
10 filings submitted on or after that date. Sections 1, 2, 6 - 13, 17 - 30, 34, 35, 36, and 39 -
11 41 of this act become effective July 1, 1996, and apply to annual reports due for years
12 beginning with 1996 and articles of incorporation filed on or after July 1, 1996. Sections
13 5, 16, 33, and 37 of this act become effective October 1, 1995. The remainder of this act
14 becomes effective July 1, 1995.