

HB 4421  
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OFFICE OF THE  
SECRETARY OF STATE

**WEST VIRGINIA LEGISLATURE**  
SECOND REGULAR SESSION, 2008



**ENROLLED**

COMMITTEE SUBSTITUTE  
FOR  
**House Bill No. 4421**

(By Delegates White and Kominar)



Passed March 5, 2008

In Effect July 1, 2008

**E N R O L L E D**

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COMMITTEE SUBSTITUTE

FOR

CLARENCE B. HAYNES  
SECRETARY OF STATE

**H. B. 4421**

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(BY DELEGATES WHITE AND KOMINAR)

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[Passed March 5, 2008; in effect July 1, 2008.]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-12C-13; to amend and reenact §31B-1-108 of said code; to amend and reenact §59-1-2 of said code; and to amend said code by adding thereto a new section, designated §59-1-2a, all relating to the repeal of the corporate license tax; creating an annual report fee; requiring the filing of an annual report with fee payment with the Secretary of State; creating a special revenue account; providing purposes for the expenditure of certain fee collections; legislative rules; and administrative and criminal penalties.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-12C-13; that §31B-1-108 of said code be amended and reenacted; that §59-1-2 of said code be amended and reenacted; and that said code be amended by adding thereto a new section, designated §59-1-2a, all to read as follows:

**CHAPTER 11. TAXATION.**

**ARTICLE 12C. CORPORATE LICENSE TAX.**

**§11-12C-13. Repeal of article.**

1 Each provision of this article is repealed for all taxable  
2 periods beginning on and after the first day of July, two  
3 thousand eight: *Provided*, That tax and fee liabilities arising  
4 for license tax years ending before the first day of July, two  
5 thousand eight, are determined, paid, administered, assessed  
6 and collected as if the tax imposed by this article had not  
7 been repealed, and the rights and duties of the taxpayer and  
8 the state of West Virginia are fully and completely preserved.

**CHAPTER 31B. UNIFORM LIMITED LIABILITY  
COMPANY ACT.**

**ARTICLE 31B. UNIFORM LIMITED LIABILITY  
COMPANY ACT.**

**§31B-1-108. Designated office and agent for service of process.**

1 (a) A limited liability company and a foreign limited  
2 liability company authorized to do business in this state may  
3 continuously maintain in this state:

4 (1) An office, which need not be a place of its business in  
5 this state; and

6 (2) An agent and address of the agent for service of  
7 process on the company.

8 (b) An agent shall be an individual resident of this state,  
9 a domestic corporation, another limited liability company or  
10 a foreign corporation or foreign company authorized to do  
11 business in this state.

12 (c) Every limited liability company shall pay the annual  
13 report fee of twenty-five dollars for the filing of the annual  
14 report for the limited liability company as described in  
15 section two-a, article one, chapter fifty-nine of this code,

16 which fee shall be due and payable each year after the initial  
17 registration of the limited liability company on or before the  
18 dates specified in section two-a, article one, chapter fifty-nine  
19 of this code and other applicable provisions thereof, and shall  
20 be collected by the Secretary of State and deposited in the  
21 general administrative fees account established by section  
22 two, article one, chapter fifty-nine of this code. The Secretary  
23 of State shall dedicate sufficient resources from that fund or  
24 other funds to provide the services required in this chapter.

25 (d) The Secretary of State shall keep a record of all  
26 processes, notices and demands served pursuant to this  
27 section and record the time of and the action taken regarding  
28 the service.

29 (e) This section does not affect the right to serve process,  
30 notice or demand in any manner otherwise provided by law.

31 (f) The amendments to this section enacted in two  
32 thousand eight are effective beginning on and after the first  
33 day of July, two thousand eight.

**CHAPTER 59. FEES, ALLOWANCES AND COSTS;  
NEWSPAPERS; LEGAL ADVERTISEMENTS.**

**ARTICLE 1. FEES AND ALLOWANCES.**

**§59-1-2. Fees to be charged by Secretary of State.**

1 (a) Except as may be otherwise provided in this code, the  
2 Secretary of State shall charge for services rendered in his or  
3 her office the following fees to be paid by the person to  
4 whom the service is rendered at the time it is done:

5 (1) For filing, recording, indexing, preserving a record of  
6 and issuing a certificate relating to the formation,  
7 amendment, change of name, registration of trade name,  
8 merger, consolidation, conversion, renewal, dissolution,  
9 termination, cancellation, withdrawal revocation and  
10 reinstatement of business entities organized within the state,  
11 as follows:

12	(A)	Articles of incorporation of for-profit	
13		corporation . . . . .	\$50.00
14	(B)	Articles of incorporation of nonprofit	
15		corporation . . . . .	25.00
16	(C)	Articles of organization of limited liability	
17		company . . . . .	100.00
18	(D)	Agreement of a general partnership . . . . .	50.00
19	(E)	Certificate of a limited partnership . . . . .	100.00
20	(F)	Agreement of a voluntary association . . . . .	50.00
21	(G)	Articles of organization of a business trust . . . . .	50.00
22	(H)	Amendment or correction of articles of	
23		incorporation, including change of name or increase of	
24		capital stock, in addition to any applicable license tax	25.00
25	(I)	Amendment or correction, including change of name,	
26		of articles of organization of business trust, limited liability	
27		partnership, limited liability company or professional limited	
28		liability company or of certificate of limited partnership or	
29		agreement of voluntary association . . . . .	25.00
30	(J)	Amendment and restatement of articles of	
31		incorporation, certificate of limited partnership, agreement of	
32		voluntary association or articles of organization of limited	
33		liability partnership, limited liability company or professional	
34		limited liability company or business trust . . . . .	25.00
35	(K)	Registration of trade name, otherwise designated as	
36		a true name, fictitious name or D.B.A. (doing business as)	
37		name for any domestic business entity as permitted by	
38		law . . . . .	25.00
39	(L)	Articles of merger of two corporations, limited	
40		partnerships, limited liability partnerships, limited liability	
41		companies or professional limited liability companies,	
42		voluntary associations or business trusts. . . . .	25.00

43	(M) Plus for each additional party to the merger in	
44	excess of two. . . . .	15.00
45	(N) Statement of conversion, when permitted, from one	
46	business entity into another business entity, in addition to the	
47	cost of filing the appropriate documents to organize the	
48	surviving entity . . . . .	25.00
49	(O) Articles of dissolution of a corporation, voluntary	
50	association or business trust, or statement of dissolution of a	
51	general partnership . . . . .	25.00
52	(P) Revocation of voluntary dissolution of a corporation,	
53	voluntary association or business trust . . . . .	15.00
54	(Q) Articles of termination of a limited liability	
55	company, cancellation of a limited partnership or statement	
56	of withdrawal of limited liability partnership . . . . .	25.00
57	(R) Reinstatement of a limited liability company or	
58	professional limited liability company after administrative	
59	dissolution . . . . .	25.00
60	(2) For filing, recording, indexing, preserving a record	
61	of and issuing a certificate relating to the registration,	
62	amendment, change of name, merger, consolidation,	
63	conversion, renewal, withdrawal or termination within this	
64	state of business entities organized in other states or	
65	countries, as follows:	
66	(A) Certificate of authority of for-profit	
67	corporation . . . . .	\$100.00
68	(B) Certificate of authority of nonprofit corporation .	50.00
69	(C) Certificate of authority of foreign limited liability	
70	companies . . . . .	150.00
71	(D) Certificate of exemption from certificate of	
72	authority . . . . .	25.00

73	(E) Registration of a general partnership . . . . .	50.00
74	(F) Registration of a limited partnership . . . . .	150.00
75	(G) Registration of a limited liability partnership for	
76	two-year term . . . . .	500.00
77	(H) Registration of a voluntary association . . . . .	50.00
78	(I) Registration of a trust or business trust . . . . .	50.00
79	(J) Amendment or correction of certificate of authority	
80	of a foreign corporation, including change of name or	
81	increase of capital stock, in addition to any applicable license	
82	tax . . . . .	25.00
83	(K) Amendment or correction of certificate of limited	
84	partnership, limited liability partnership, limited liability	
85	company or professional limited liability company, voluntary	
86	association or business trust . . . . .	25.00
87	(L) Registration of trade name, otherwise designated as	
88	a true name, fictitious name or D.B.A. (doing business as)	
89	name for any foreign business entity as permitted by	
90	law . . . . .	25.00
91	(M) Amendment and restatement of certificate of	
92	authority or of registration of a corporation, limited	
93	partnership, limited liability partnership, limited liability	
94	company or professional limited liability company,	
95	voluntary association or business trust . . . . .	25.00
96	(N) Articles of merger of two corporations, limited	
97	partnerships, limited liability partnerships, limited liability	
98	companies or professional limited liability companies,	
99	voluntary associations or business trusts . . . . .	25.00
100	(O) Plus for each additional party to the merger in	
101	excess of two . . . . .	5.00
102	(P) Statement of conversion, when permitted, from one	
103	business entity into another business entity, in addition to the	

104 cost of filing the appropriate articles or certificate to organize  
105 the surviving entity ..... 25.00

106 (Q) Certificate of withdrawal or cancellation of a  
107 corporation, limited partnership, limited liability partnership,  
108 limited liability company, voluntary association or business  
109 trust ..... 25.00

110 Notwithstanding any other provision of this section to  
111 the contrary, after the thirtieth day of June, two thousand  
112 eight, the fees described in this subdivision that are collected  
113 for the issuance of a certificate relating to the initial  
114 registration of a corporation, limited partnership, domestic  
115 limited liability company or foreign limited liability company  
116 shall be deposited in the general administrative fees account  
117 established by this section.

118 (3) For receiving, filing and recording a change of the  
119 principal or designated office, change of the agent of process  
120 and/or change of officers, directors, partners, members or  
121 managers, as the case may be, of a corporation, limited  
122 partnership, limited liability partnership, limited liability  
123 company or other business entity as provided by  
124 law ..... 15.00

125 (4) For receiving, filing and preserving a reservation of  
126 a name for each one hundred twenty days or for any other  
127 period in excess of seven days prescribed by law for a  
128 corporation, limited partnership, limited liability partnership  
129 or limited liability company ..... 15.00

130 (5) For issuing a certificate relating to a corporation or  
131 other business entity, as follows:

132 (A) Certificate of good standing of a domestic or foreign  
133 corporation ..... \$10.00

134 (B) Certificate of existence of a domestic limited  
135 liability company, and certificate of authorization foreign  
136 limited liability company ..... 10.00



137 (C) Certificate of existence of any business entity,  
138 trademark or service mark registered with the Secretary of  
139 State ..... 10.00

140 (D) Certified copy of corporate charter or comparable  
141 organizing documents for other business entities ... 15.00

142 (E) Plus, for each additional amendment, restatement or  
143 other additional document ..... 5.00

144 (F) Certificate of registration of the name of a foreign  
145 corporation, limited liability company, limited partnership or  
146 limited liability partnership ..... 25.00

147 (G) And for the annual renewal of the name  
148 registration ..... 10.00

149 (H) Any other certificate not specified in this  
150 subdivision ..... 10.00

151 (6) For issuing a certificate other than those relating to  
152 business entities, as provided in this subsection, as follows:

153 (A) Certificate or apostille relating to the authority of  
154 certain public officers, including the membership of boards  
155 and commissions ..... \$10.00

156 (B) Plus, for each additional certificate pertaining to the  
157 same transaction ..... 5.00

158 (C) Any other certificate not specified in this  
159 subdivision ..... 10.00

160 (D) For acceptance, indexing and recordation of service  
161 of process any corporation, limited partnership, limited  
162 liability partnership, limited liability company, voluntary  
163 association, business trust, insurance company, person or  
164 other entity as permitted by law ..... 15.00

165 (E) For shipping and handling expenses for execution of  
166 service of process by certified mail upon any defendant  
167 within the United States, which fee is to be deposited to the

168 special revenue account established in this section for the  
169 operation of the office of the Secretary of State. . . . . 5.00

170 (F) For shipping and handling expenses for execution of  
171 service of process upon any defendant outside the United  
172 States by registered mail, which fee is to be deposited to the  
173 special revenue account established in this section for the  
174 operation of the office of the Secretary of State. . . . . 15.00

175 (7) For a search of records of the office conducted by  
176 employees of or at the expense of the Secretary of State upon  
177 request, as follows:

178 (A) For any search of archival records maintained at  
179 sites other than the office of the Secretary of State, no less  
180 than . . . . . \$10.00

181 (B) For searches of archival records maintained at sites  
182 other than the office of the Secretary of State which require  
183 more than one hour, for each hour or fraction of an hour  
184 consumed in making such search . . . . . 10.00

185 (C) For any search of records maintained on site for the  
186 purpose of obtaining copies of documents or printouts  
187 of data . . . . . 5.00

188 (D) For any search of records maintained in electronic  
189 format which requires special programming to be performed  
190 by the state information services agency or other vendor, any  
191 actual cost, but not less than . . . . . 25.00

192 (E) The cost of the search is in addition to the cost of  
193 any copies or printouts prepared or any certificate issued  
194 pursuant to or based on the search.

195 (F) For recording any paper for which no specific fee is  
196 prescribed . . . . . 5.00

197 (8) For producing and providing photocopies or  
198 printouts of electronic data of specific records upon request,  
199 as follows:

200 (A) For a copy of any paper or printout of electronic  
201 data, if one sheet . . . . . \$1.00

202 (B) For each sheet after the first . . . . .50

203 (C) For sending the copies or lists by fax  
204 transmission . . . . . 5.00

205 (D) For producing and providing photocopies of lists,  
206 reports, guidelines and other documents produced in multiple  
207 copies for general public use, a publication price to be  
208 established by the Secretary of State at a rate approximating  
209 2.00 plus .10 per page and rounded to the nearest dollar.

210 (E) For electronic copies of records obtained in data  
211 format on disk, the cost of the record in the least expensive  
212 available printed format, plus, for each required disk, which  
213 shall be provided by the Secretary of State . . . . . 5.00

214 (b) The Secretary of State may propose legislative rules  
215 for promulgation for charges for on-line electronic access to  
216 database information or other information maintained by the  
217 Secretary of State.

218 (c) For any other work or service not enumerated in this  
219 subsection, the fee prescribed elsewhere in this code or a rule  
220 promulgated under the authority of this code.

221 (d) The records maintained by the Secretary of State are  
222 prepared and indexed at the expense of the state and those  
223 records shall not be obtained for commercial resale without  
224 the written agreement of the state to a contract including  
225 reimbursement to the state for each instance of resale.

226 (e) The Secretary of State may provide printed or  
227 electronic information free of charge as he or she considers  
228 necessary and efficient for the purpose of informing the  
229 general public or the news media.

230 (f) There is hereby continued in the state treasury a  
231 special revenue account to be known as the "service fees and  
232 collections" account. Expenditures from the account shall be

233 used for the operation of the office of the Secretary of State  
234 and are not authorized from collections, but are to be made  
235 only in accordance with appropriation by the Legislature and  
236 in accordance with the provisions of article three, chapter  
237 twelve of this code and upon the fulfillment of the provisions  
238 set forth in article two, chapter five-a of this code.  
239 Notwithstanding any other provision of this code to the  
240 contrary, except as provided in subsection (h) of this section  
241 and section two-a of this article, one half of all the fees and  
242 service charges established in the following sections and for  
243 the following purposes shall be deposited by the Secretary of  
244 State or other collecting agency to that special revenue  
245 account and used for the operation of the office of the  
246 Secretary of State:

247       (1) The annual attorney-in-fact fee for corporations and  
248 limited partnerships established in section five, article  
249 twelve-c, chapter eleven of this code;

250       (2) The fees received for the sale of the state register,  
251 code of state rules and other copies established by rule and  
252 authorized by section seven, article two, chapter twenty-nine-  
253 a of this code;

254       (3) The registration fees, late fees and legal settlements  
255 charged for registration and enforcement of the charitable  
256 organizations and professional solicitations established in  
257 sections five, nine and fifteen-b, article nineteen, chapter  
258 twenty-nine of this code;

259       (4) The annual attorney-in-fact fee for limited liability  
260 companies as designated in section one hundred eight, article  
261 one, chapter thirty-one-b of this code and established in  
262 section two hundred eleven, article two of said chapter:  
263 *Provided*, That after the thirtieth day of June, two thousand  
264 eight, the annual report fees designated in section one  
265 hundred eight, article one, chapter thirty-one-b of this code  
266 shall upon collection be deposited in the general  
267 administrative fees account described in subsection (h) of this  
268 section;

269 (5) The filing fees and search and copying fees for  
270 uniform commercial code transactions established by section  
271 five hundred twenty-five, article nine, chapter forty-six of  
272 this code;

273 (6) The annual attorney-in-fact fee for licensed insurers  
274 established in section twelve, article four, chapter thirty-three  
275 of this code;

276 (7) The fees for the application and record maintenance  
277 of all notaries public established by section one hundred  
278 seven, article one, chapter twenty-nine-c of this code;

279 (8) The fees for the application and record maintenance  
280 of commissioners for West Virginia as established by section  
281 twelve, article four, chapter twenty-nine of this code;

282 (9) The fees for registering credit service organizations  
283 as established by section five, article six-c, chapter forty-six-a  
284 of this code;

285 (10) The fees for registering and renewing a West  
286 Virginia limited liability partnership as established by section  
287 one, article ten, chapter forty-seven-b of this code;

288 (11) The filing fees for the registration and renewal of  
289 trademarks and service marks established in section  
290 seventeen, article two, chapter forty-seven of this code;

291 (12) All fees for services, the sale of photocopies and  
292 data maintained at the expense of the Secretary of State as  
293 provided in this section; and

294 (13) All registration, license and other fees collected by  
295 the Secretary of State not specified in this section.

296 (g) Any balance in the service fees and collections  
297 account established by this section which exceeds five  
298 hundred thousand dollars as of the thirtieth day of June, two  
299 thousand three, and each year thereafter, shall be expired to  
300 the state fund, general revenue fund.

301 (h)(1) Effective the first day of July, two thousand eight,  
302 there is hereby created in the state treasury a special revenue  
303 account to be known as the general administrative fees  
304 account. Expenditures from the account shall be used for the  
305 operation of the office of the Secretary of State and are not  
306 authorized from collections, but are to be made only in  
307 accordance with appropriation by the Legislature and in  
308 accordance with the provisions of article three, chapter  
309 twelve of this code and upon the fulfillment of the provisions  
310 set forth in article two, chapter eleven-b of this code:  
311 *Provided*, That for the fiscal year ending the thirtieth day of  
312 June, two thousand nine, expenditures are authorized from  
313 collections rather than pursuant to an appropriation by the  
314 Legislature. Any balance in the account at the end of each  
315 fiscal year shall not revert to the general revenue fund but  
316 shall remain in the fund and be expended as provided by this  
317 subsection.

318 (2) After the thirtieth day of June, two thousand eight,  
319 all the fees and service charges established in section two-a  
320 of this article for the following purposes shall be collected  
321 and deposited by the Secretary of State or other collecting  
322 agency in the general administrative fees account and used  
323 for the operation of the office of the Secretary of State:

324 (A) The annual report fees paid to the Secretary of State  
325 by corporations, limited partnerships, domestic limited  
326 liability companies and foreign limited liability companies;

327 (B) The fees for the issuance of a certificate relating to  
328 the initial registration of a corporation, limited partnership,  
329 domestic limited liability company or foreign limited liability  
330 company described in subdivision (2), subsection (a) of this  
331 section; and

332 (C) The fees for the purchase of data and updates related  
333 to the State's Business Organizations Database described in  
334 section two-a of this article.

**§59-1-2a. Annual business fees to be paid to the Secretary of State; filing of annual reports; purchase of data.**

1 (a) *Definitions.* -- As used in this section:

2 (1) "Annual report fee" means the fee described in  
3 subsection (c) of this article that is to be paid to the Secretary  
4 of State each year by corporations, limited partnerships,  
5 domestic limited liability companies and foreign limited  
6 liability companies. After the thirtieth day of June, two  
7 thousand eight, any reference in this code to a fee paid to the  
8 Secretary of State for services as a statutory attorney in fact  
9 shall mean the annual report fee described in this section.

10 (2) "Business activity" means all activities engaged in or  
11 caused to be engaged in with the object of gain or economic  
12 benefit, direct or indirect, but does not mean any of the  
13 activities of foreign corporations enumerated in subsection  
14 (b), section one thousand five hundred one, article fifteen,  
15 chapter thirty-one-d of this code, except for the activity of  
16 conducting affairs in interstate commerce when activity  
17 occurs in this state, nor does it mean any of the activities of  
18 foreign limited liability companies enumerated in subsection  
19 (a), section one thousand three, article ten, chapter thirty-one-  
20 b of this code except for the activity of conducting affairs in  
21 interstate commerce when activity occurs in this state.

22 (3) "Corporation" means a "domestic corporation", a  
23 "foreign corporation" or a "nonprofit corporation".

24 (4) "Deliver or delivery" means any method of delivery  
25 used in conventional commercial practice, including, but not  
26 limited to delivery by hand, mail, commercial delivery and  
27 electronic transmission.

28 (5) "Domestic corporation" means a corporation for  
29 profit which is not a foreign corporation incorporated under  
30 or subject to the provisions of chapter thirty-one-d of this  
31 code.

32 (6) "Domestic limited liability company" means a  
33 limited liability company which is not a foreign limited  
34 liability company under or subject to the provisions of  
35 chapter thirty-one-b of this code.

36 (7) "Foreign corporation" means a for-profit corporation  
37 incorporated under a law other than the laws of this state.

38 (8) "Foreign limited liability company" means a limited  
39 liability company organized under a law other than the laws  
40 of this state.

41 (9) "Limited partnership" means a partnership as defined  
42 by section one, article nine, chapter forty-seven of this code.

43 (10) "Nonprofit corporation" means a nonprofit  
44 corporation as defined by section one hundred fifty, article  
45 one, chapter thirty-one-e of this code.

46 (11) "Registration fee" means the fee for the issuance of  
47 a certificate relating to the initial registration of a corporation,  
48 limited partnership, domestic limited liability company or  
49 foreign limited liability company described in subdivision  
50 (2), subsection (a), section two of this article. The term  
51 "initial registration" also means the date upon which the  
52 registration fee is paid.

53 (b) *Required payment of annual report fee and filing of*  
54 *annual report.* -- After the thirtieth day of June, two thousand  
55 eight, no corporation, limited partnership, domestic limited  
56 liability company or foreign limited liability company may  
57 engage in any business activity in this state without paying  
58 the annual report fee and filing the annual report as required  
59 by this section.

60 (c) *Annual report fee.* -- After the thirtieth day of June,  
61 two thousand eight, each corporation, limited partnership,  
62 domestic limited liability company and foreign limited  
63 liability company engaged in or authorized to do business in  
64 this state shall pay an annual report fee of twenty-five dollars  
65 for the services of the Secretary of State as attorney-in-fact  
66 for the corporation, limited partnership, domestic limited  
67 liability company or foreign limited liability company, and  
68 for such other administrative services as may be imposed by  
69 law upon the Secretary of State. The fee is due and payable  
70 each year after the initial registration of the corporation,  
71 limited partnership, domestic limited liability company or



72 foreign limited liability company with the annual report  
73 described in subsection (d) of this section on or before the  
74 dates specified in subsection (e) of this section. The fee is  
75 due and payable each year with the annual report from  
76 corporations, limited partnerships, domestic limited liability  
77 companies and foreign limited liability companies that paid  
78 the registration fee prior to the first day of July, two thousand  
79 eight, on or before the dates specified in subsection (e) of this  
80 section. The annual report fees received by the Secretary of  
81 State pursuant to the provisions of this subsection shall be  
82 deposited by the Secretary of State in the general  
83 administrative fees account established by section two of this  
84 article.

85 (d) *Annual report.* -- (1) After the thirtieth day of June,  
86 two thousand eight, each corporation, limited partnership,  
87 domestic limited liability company and foreign limited  
88 liability company engaged in or authorized to do business in  
89 this state shall file an annual report. The report is due each  
90 year after the initial registration of the corporation, limited  
91 partnership, domestic limited liability company or foreign  
92 limited liability company with the annual report fee described  
93 in subsection (c) of this section on or before the dates  
94 specified in subsection (e) of this section. The report is due  
95 each year from corporations, limited partnerships, domestic  
96 limited liability companies and foreign limited liability  
97 companies that paid the registration fee prior to the first day  
98 of July, two thousand eight, on or before the dates specified  
99 in subsection (e) of this section.

100 (2)(A) The annual report shall be filed with the  
101 Secretary of State on forms provided by the Secretary of  
102 State for that purpose. The annual report shall, in the case of  
103 corporations, contain: (i) The address of the corporation's  
104 principal office; (ii) the names and mailing addresses of its  
105 officers and directors; (iii) the name and mailing address of  
106 the person on whom notice of process may be served; (iv) the  
107 name and address of the corporation's parent corporation and  
108 of each subsidiary of the corporation licensed to do business  
109 in this state; (v) in the case of limited partnerships domestic  
110 limited liability companies and foreign limited liability  
111 companies, similar information with respect to their principal

112 or controlling interests as determined by the Secretary of  
113 State or otherwise required by law to be reported to the  
114 Secretary of State; (vi) the county or county code in which  
115 the principal office address or mailing address of the  
116 company is located; (vii) business class code; and (viii) any  
117 other information the Secretary of State considers  
118 appropriate.

119 (B) Notwithstanding any other provision of law to the  
120 contrary, the Secretary of State shall, upon request of any  
121 person, disclose, with respect to corporations: (i) The  
122 address of the corporation's principal office; (ii) the names  
123 and addresses of its officers and directors; (iii) the name and  
124 mailing address of the person on whom notice of process may  
125 be served; (iv) the name and address of each subsidiary of the  
126 corporation and the corporation's parent corporation; (v) the  
127 county or county code in which the principal office address  
128 or mailing address of the company is located; and (vi) the  
129 business class code. The Secretary of State shall provide  
130 similar information with respect to information in its  
131 possession relating to limited partnerships domestic limited  
132 liability companies and foreign limited liability companies,  
133 similar information with respect to their principal or  
134 controlling interests.

135 (e) *Annual reports and fees due July 1 or April 1.* --  
136 After the thirtieth day of June, two thousand eight, each  
137 corporation and limited partnership shall file with the  
138 Secretary of State the annual report and pay the annual report  
139 fee by the first day of July, two thousand nine, and each year  
140 thereafter, and each limited liability company and foreign  
141 limited liability shall file with the Secretary of State the  
142 annual report and pay the annual report fee by the first day of  
143 April, two thousand nine, and each year thereafter: Provided,  
144 That each corporation and limited partnership that paid the  
145 registration fee prior to the first day of July, two thousand  
146 eight shall file the annual report and pay the annual report fee  
147 by the first day of July, two thousand eight, and each year  
148 thereafter.

149 (f) *Deposit of fees.* -- The annual report fees received by  
150 the Secretary of State pursuant to the provisions of this

151 section shall be deposited by the Secretary of State in the  
152 general administrative fees account established by section  
153 two, article one, chapter fifty-nine of this code.

154 (g) *Duty to pay.* -- It shall be the duty of each  
155 corporation, limited partnership, limited liability company  
156 and foreign limited liability company required to pay the  
157 annual report fees imposed under this article, to remit them  
158 with a properly completed annual report to the Secretary of  
159 State, and if it fails to do so it shall be subject to the penalties  
160 prescribed in subsection (h) of this article.

161 (h) *Penalties.* -- (1) The following penalties shall be in  
162 addition to any other penalties and remedies available  
163 elsewhere in this code:

164 (A) *Administrative penalty.* -- The Secretary of State  
165 shall impose upon each corporation, limited partnership,  
166 limited liability company and foreign limited liability  
167 company delinquent in the payment of an annual report fee  
168 or the filing of an annual report an administrative penalty in  
169 the amount of one hundred dollars per year for each year or  
170 portion thereof in which the report which is due is not filed  
171 or the fees which are owed are not paid. This penalty shall be  
172 assessed and collected in the same manner as the fees  
173 imposed under this article.

174 (B) *Criminal penalty.* -- It is a misdemeanor for a each  
175 corporation, limited partnership, limited liability company or  
176 foreign limited liability company to conduct business for  
177 more than thirty consecutive calendar days without paying in  
178 full the amount of annual report fees which are due or  
179 without filing the annual report which is due. Upon  
180 conviction, each officer, agent or employee shall be fined not  
181 more than one thousand dollars. Each day or portion thereof, after  
182 the initial period of thirty consecutive days, during which  
183 business is conducted without paying in full the amount of  
184 fees which are due, or without filing the report which is due,  
185 shall constitute a separate punishable criminal offense.  
186 Failure to file shall constitute a separate punishable criminal  
187 offense and failure to pay shall constitute a separate  
188 punishable criminal offense.

the  
proposed by  
and the

189 (2) All penalties collected under this subsection shall be  
190 deposited into general revenue fund of the state treasury in  
191 the manner provided by law.

192 (i) *Reports to tax commissioner; suspension,*  
193 *cancellation or withholding of business registration*  
194 *certificate.* -- (1) The Secretary of State shall, within twenty  
195 days after the close of each month, make a report to the Tax  
196 Commissioner for the preceding month, in which he or she  
197 shall set out the name of every business entity to which he or  
198 she issued a certificate to conduct business in the State of  
199 West Virginia during that month. The report shall set out the  
200 names and addresses all corporations, limited partnerships,  
201 limited liability companies and foreign limited liability  
202 companies to which he or she issued certificates of change of  
203 name or of change of location of principal office, dissolution,  
204 withdrawal or merger. If the Secretary of State fails to make  
205 the report, it shall be the duty of the tax commissioner to  
206 report such failure to the governor. A writ of mandamus  
207 shall lie for correction of such failure.

208 (2) Notwithstanding any other provisions of this code to  
209 the contrary, upon receipt of notice from the Secretary of  
210 State that a corporation, limited partnership, limited liability  
211 company and foreign limited liability company is more than  
212 thirty days delinquent in the payment of annual report fees or  
213 in the filing of an annual report required by this section, the  
214 tax commissioner may suspend, cancel or withhold a  
215 business registration certificate issued to or applied for by the  
216 delinquent corporation, limited partnership, limited liability  
217 company or foreign limited liability company until the same  
218 is paid and filed in the manner provided for the suspension,  
219 cancellation or withholding of business registration  
220 certificates for other reasons under article twelve, chapter  
221 eleven of this code.

222 (j) *Purchase of data.* -- The Secretary of State will  
223 provide electronically, for purchase, any data maintained in  
224 the Secretary of State's Business Organizations Database. For  
225 the electronic purchase of the entire Business Organizations  
226 Database, the cost is twelve thousand dollars. For the  
227 purchase of the monthly updates of the Business

228 Organizations Database, the cost is one thousand dollars per  
229 month. The fees received by the Secretary of State pursuant  
230 to the provisions of this subsection shall be deposited by the  
231 Secretary of State in the general administrative fees account  
232 established by section two, article one, chapter fifty-nine of  
233 this code.

234 (k) *Rules.* -- The Secretary of State may propose  
235 legislative rules for promulgation pursuant to article three,  
236 chapter twenty-nine-a of this code to implement the  
237 provisions of this article, and may, pending promulgation of  
238 those rules, promulgate emergency rules pursuant to those  
239 provisions for those purposes.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

  
\_\_\_\_\_  
Chairman Senate Committee

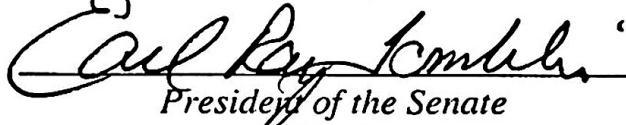
  
\_\_\_\_\_  
Chairman House Committee

Originating in the House.

In effect July 1, 2008.

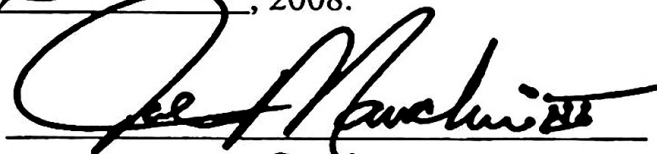
  
\_\_\_\_\_  
Clerk of the Senate

  
\_\_\_\_\_  
Clerk of the House of Delegates

  
\_\_\_\_\_  
President of the Senate

  
\_\_\_\_\_  
Speaker of the House of Delegates

The within is approved this the 27<sup>th</sup>  
day of May, 2008.

  
\_\_\_\_\_  
Governor

PRESENTED TO THE  
GOVERNOR

MAR 19 2008

Time 10:15am