

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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HOUSE BILL 490

Short Title: File Annual Reports/Dept. Rev.

(Public)

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Sponsors: Representative Daughtry.

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Referred to: Judiciary I, if favorable, Finance.

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March 16, 1995

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT ANNUAL REPORTS OF CORPORATIONS,  
2 NONPROFIT CORPORATIONS, AND LIMITED LIABILITY COMPANIES  
3 SHALL BE FILED WITH THE DEPARTMENT OF REVENUE RATHER THAN  
4 THE SECRETARY OF STATE, TO ESTABLISH FEES FOR EXPEDITED  
5 FILINGS, AND TO ALLOW THE SECRETARY OF STATE TO RETAIN FILED  
6 DOCUMENTS IN REPRODUCED FORM.

7 The General Assembly of North Carolina enacts:

8 PART I. CORPORATIONS.

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

10 "**§ 55-16-22. Annual report for Secretary of State-Revenue.**

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

15 (1) The name of the corporation and the state or country under whose law it  
16 is ~~incorporated~~; incorporated, and a telephone number by which the  
17 persons in charge of the management of the corporation may be  
18 contacted;  
19

1 (2) The street address, and the mailing address if different from the street  
2 address, of the registered office, the county in which its registered office  
3 is located, and the name of its registered agent at that office in this State,  
4 and a statement of any change of such registered office or registered  
5 agent, or both;

6 (3) The address of its principal office;

7 (4) The names, titles, and business addresses of its ~~principal officers;~~  
8 president or chief executive officer, vice-president or chief operating  
9 officer, secretary, and treasurer or chief financial officer; and

10 ~~(4a) The names and business addresses of its directors; and~~

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

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

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

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

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

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

37 (f) Expired."

38 Sec. 2. G.S. 55-1-21(a) reads as rewritten:

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

40 (1) An application for a certificate of existence;

41 (2) A foreign corporation's application for a certificate of authority to  
42 transact business in this State; and

1 (3) A foreign corporation's application for a certificate of ~~withdrawal~~ and  
 2 withdrawal.

3 (4) ~~The annual report.~~

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

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

6 "**§ 55-1-22. Filing, service, and copying fees.**

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

9	Document	Fee
10	(1) Articles of incorporation	\$100.00
11	(2) Application for reserved name	10.00
12	(3) Notice of transfer of reserved name	10.00
13	(4) Application for registered name	10.00
14	(5) Application for renewal of	
15	registered name	10.00
16	(6) Corporation's statement of change of	
17	registered agent or registered	
18	office or both	5.00
19	(7) Agent's statement of change of	
20	registered office for each affected	
21	corporation	5.00
22	(8) Agent's statement of resignation	No fee
23	(9) Designation of registered agent or	
24	registered office or both	5.00
25	(10) Amendment of articles of	
26	incorporation	50.00
27	(11) Restated articles of incorporation	10.00
28	with amendment of articles	50.00
29	(12) Articles of merger or share exchange	50.00
30	(13) Articles of dissolution	30.00
31	(14) Articles of revocation of	
32	dissolution	10.00
33	(15) Certificate of administrative	
34	dissolution	No fee
35	(16) Application for reinstatement	
36	following administrative dissolution	25.00
37	(17) Certificate of reinstatement	No fee
38	(18) Certificate of judicial dissolution	No fee
39	(19) Application for certificate of	
40	authority	200.00
41	(20) Application for amended certificate	
42	of authority	50.00
43	(21) Application for certificate of	

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

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

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

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

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

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

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

27 **"§ 55-1-25. Filing duty of Secretary of State.**

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

36 (b) The Secretary of State files a document by stamping or otherwise endorsing  
37 'Filed', together with ~~his~~ the Secretary's name and official title and the date and time of  
38 filing, on both the original and the document copy. After filing a document, except as  
39 provided in G.S. 55-5-03 and G.S. 55-15-09, the Secretary of State shall deliver the  
40 document copy to the domestic or foreign corporation or its representative.

41 (c) If the Secretary of State refuses to file a document, ~~he~~ the Secretary shall return  
42 it, by personal delivery or by first-class mail postage prepaid, to the domestic or foreign  
43 corporation or its representative within five days after the document was received,

1 together with a brief, written statement of the date and the reason for ~~his~~-refusal. The  
2 Secretary of State may correct apparent errors and omissions on a document submitted  
3 for filing if authorized to make the corrections by the person submitting the document for  
4 filing. The authorization to make the corrections shall be confirmed, according to  
5 procedures adopted by rule, by the Secretary prior to making the correction.

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

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

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

16 "**§ 55-1-27. Evidentiary effect of copy of filed document.**

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

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

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

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

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

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

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

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

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

- 42 (1) Recite the name of the corporation and the effective date of its  
43 administrative dissolution; and

1 (2) State that the ground or grounds for dissolution either did not exist or  
2 have been ~~eliminated~~; eliminated.

3 (3) ~~Reserved for future codification purposes; and~~

4 (4) ~~Contain a certificate from the Department of Revenue reciting that all~~  
5 ~~taxes owed by the corporation have been paid."~~

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

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

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

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

12 PART II. NONPROFIT CORPORATIONS.

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

14 "**§ 55A-16-22. Annual report for the Secretary of ~~State~~ Revenue.**

15 (a) Each domestic corporation, and each foreign corporation authorized to conduct  
16 affairs in this State, shall deliver to the Secretary of ~~State~~ Revenue for filing an annual  
17 ~~report-report, in a form prescribed by the Secretary of Revenue,~~ that sets forth:

18 (1) The name of the corporation and the state or country under whose law it  
19 is ~~incorporated~~; incorporated, and a telephone number by which the  
20 person in charge of the management of the corporation may be  
21 contacted;

22 (2) The street address, and the mailing address if different from the street  
23 address, of the registered office, the county in which its registered office  
24 is located, and the name of its registered agent at that office in this State,  
25 and a statement of any change of such registered office or registered  
26 agent, or both;

27 (3) The address of its principal office;

28 (4) The names, titles, and business or residence addresses of its ~~directors and~~  
29 ~~principal officers~~; president or chief executive officer, vice-president or  
30 chief operating officer, secretary, and treasurer or chief financial officer;

31 (5) A brief description of the nature of its activities; and

32 (6) Whether or not it has members.

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

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

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

1 Forms required for the filing of subsequent annual reports shall be made available by the  
 2 Secretary of Revenue.

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

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

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

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

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

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

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

23 "**§ 55A-1-22. Filing, service, and copying fees.**

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

Document	Fee
27 (1) Articles of incorporation	\$50.00
28 (2) Application for reserved name	\$10.00
29 (3) Notice of transfer of reserved name	\$10.00
30 (4) Application for registered name	\$10.00
31 (5) Application for renewal of registered name	\$10.00
32 (6) Corporation's statement of change of registered agent or registered 33 office or both	\$ 5.00
34 (7) Agent's statement of change of registered office for each affected 35 corporation	\$ 5.00
36 (8) Agent's statement of resignation	No fee
37 (9) Designation of registered agent or registered office or both	\$ 5.00
38 (10) Amendment of articles of incorporation	\$25.00
39 (11) Restated articles of incorporation without amendment of articles 40	\$10.00
41 (12) Restated articles of incorporation with amendment of articles	\$25.00
42 (13) Articles of merger	\$25.00
43 (14) Articles of dissolution	\$15.00

1	(15)	Articles of revocation of dissolution	\$10.00	
2	(16)	Certificate of administrative dissolution	No fee	
3	(17)	Application for reinstatement following administrative dissolution		
4		\$25.00		
5	(18)	Certificate of reinstatement	No fee	
6	(19)	Certificate of judicial dissolution	No fee	
7	(20)	Application for certificate of authority	\$100.00	
8	(21)	Application for amended certificate of authority	\$25.00	
9	(22)	Application for certificate of withdrawal	\$10.00	
10	(23)	Certificate of revocation of authority to conduct affairs		No
11		fee		
12	<del>(24)</del>	<del>Annual Report</del>	<del>\$10.00</del>	
13	(25)	Articles of correction	\$10.00	
14	(26)	Application for certificate of existence or authorization	\$ 5.00	
15	(27)	Any other document required or permitted to be filed by this Chapter		
16		\$10.00.		

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

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

23 (1) One dollar (\$1.00) a page for copying or comparing a copy to the  
24 original; and

25 (2) Five dollars (\$5.00) for the certificate.

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

28 (1) Two hundred dollars (\$200.00) for the filing by the end of the same  
29 business day of a document received by 12:00 noon Eastern Standard  
30 Time; and

31 (2) One hundred dollars (\$100.00) for the filing of a document within 24  
32 hours after receipt, excluding weekends and holidays."

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

34 "**§ 55A-1-25. Filing duty of Secretary of State.**

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



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

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

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

- 18 (1) Except as provided in G.S. 55A-2-03(b), affect the validity or invalidity  
19 of the document in whole or part;
- 20 (2) Determine the correctness or incorrectness of information contained in  
21 the document;
- 22 (3) Create a presumption that the document is valid or invalid or that  
23 information contained in the document is correct or incorrect."

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

25 "**§ 55A-1-27. Evidentiary effect of certificate of filing.**

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

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

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

36 Sec. 18. G.S. 55A-1-41(d) reads as rewritten:

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

43 Sec. 19. G.S. 55A-14-20(2) reads as rewritten:

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

3           Sec. 20. G.S. 55A-15-30(a)(1) reads as rewritten:

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

6           Sec. 21. G.S. 55A-16-01(e)(7) reads as rewritten:

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

9 PART III. LIMITED LIABILITY COMPANIES.

10           Sec. 22. G.S. 57C-2-23 reads as rewritten:

11 "**§ 57C-2-23. Annual report for Secretary of ~~State Revenue~~.**

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

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

20           (2) The street address, and the mailing address if different from the street  
21           address, of the registered office, the county in which the registered  
22           office is located, and the name of its registered agent at that office in  
23           this State, and a statement of any change of the registered office or  
24           registered agent, or both;

25           (3) The address of its principal office;

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

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

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

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

34           (c) The initial annual report shall be delivered to the Secretary of ~~State each year~~  
35           Revenue within 60 days immediately following the last day of the month in which the  
36           domestic limited liability company was organized or the foreign limited liability  
37           company received a certificate of authority in this State. Subsequent annual reports shall  
38           be delivered to the Secretary of Revenue by the due date, including any approved  
39           extensions, for filing the limited liability company's partnership tax return. Forms  
40           required for the filing of the initial annual report shall be mailed by the Secretary of State  
41           to the domestic or foreign limited liability company at its registered ~~office for the first~~  
42           annual report, and then to its principal office for subsequent annual reports. office. Forms

1 required for the filing of subsequent annual reports shall be made available by the  
 2 Secretary of Revenue.

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

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

13 Sec. 23. G.S. 57C-1-22 reads as rewritten:

14 **"§ 57C-1-22. Filing, service, and copying fees.**

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

<u>Document</u>	<u>Fee</u>
18 (1) Articles of organization	\$100.00
19 (2) Application for reserved name	10.00
20 (3) Notice of transfer of reserved name	10.00
21 (4) Application for registered name	10.00
22 (5) Application for renewal of registered name	10.00
23 (6) Limited liability company's statement of 24 change of registered agent or registered 25 office or both	5.00
26 (7) Agent's statement of change of registered 27 office for each affected limited 28 liability company	5.00
29 (8) Agent's statement of resignation	No fee
30 (9) Designation of registered agent or 31 registered office or both	5.00
32 (10) Amendment of articles of organization	50.00
33 (11) Restated articles of organization 34 without amendment of articles	10.00
35 (12) Restated articles of organization 36 with amendment of articles	50.00
37 (13) Articles of merger	50.00
38 (14) Articles of dissolution	30.00
39 (15) Articles of revocation of dissolution	10.00
40 (16) Certificate of administrative dissolution	No fee
41 (17) Certificate of reinstatement	No fee
42 (18) Certificate of judicial dissolution	No fee
43 (19) Application for certificate of authority	200.00

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

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

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

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

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

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

29 Sec. 24. G.S. 57C-1-25 reads as rewritten:

30 "**§ 57C-1-25. Filing duty of Secretary of State.**

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

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

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

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

- 12 (1) Affect the validity or invalidity of the document in whole or part;
- 13 (2) Relate to the correctness or incorrectness of information contained in  
14 the document; or
- 15 (3) Create a presumption that the document is valid or invalid or that  
16 information contained in the document is correct or incorrect."

17 Sec. 25. G.S. 57C-1-27 reads as rewritten:

18 **"§ 57C-1-27. Evidentiary effect of copy of filed document.**

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

26 Sec. 26. G.S. 57C-3-25(a) reads as rewritten:

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

32 Sec. 27. G.S. 57C-6-03(a)(2) reads as rewritten:

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

35 Sec. 28. G.S. 57C-7-14(a)(2) reads as rewritten:

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

38 PART IV. LIMITED PARTNERSHIPS.

39 Sec. 29. G.S. 59-206 reads as rewritten:

40 **"§ 59-206. Filing requirements.**

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

- 1 (1) There shall be an original executed document and also one conformed  
2 copy.
- 3 (2) The original document so signed, together with the conformed copy,  
4 shall be delivered to the Secretary of State. Unless ~~he~~the Secretary  
5 finds that it does not conform to law, the Secretary ~~of State~~ shall, when  
6 the proper fees have been tendered, endorse upon the original the word  
7 'filed' and the hour, day, month and year of the filing thereof and shall  
8 file the same in his office. The Secretary of State shall thereupon  
9 immediately compare the copy with the original and if ~~he~~the Secretary  
10 finds that they are identical he shall make upon the conformed copy the  
11 same endorsement which appears on the original and shall attach to the  
12 copy a certificate stating that attached thereto is a true copy of the  
13 document, designated by an appropriate title, filed in his office and  
14 showing the date of ~~such~~the filing. ~~He~~The Secretary shall thereupon  
15 return the copy so certified to the limited partnership or its  
16 representatives. Any documents filed with the Secretary of State  
17 pursuant to this Chapter may be maintained by the Secretary either in  
18 their original form or in photographic, microfilm, optical disk media, or  
19 other reproduced form. The Secretary may make reproductions of  
20 documents filed under this Chapter, or under any predecessor act, by  
21 photographic, microfilm, optical disk media, or other means of  
22 reproduction, and may destroy the originals of the documents  
23 reproduced. The Secretary of State may correct apparent errors and  
24 omissions on a document submitted for filing if authorized to make the  
25 corrections by the person submitting the document for filing. The  
26 authorization to make the corrections shall be confirmed, according to  
27 procedures adopted by rule, by the Secretary prior to making the  
28 correction.
- 29 (3) Repealed by Session Laws 1991, c. 153, s. 2.
- 30 (3a) Whenever the name of any domestic or foreign limited partnership  
31 holding title to real property in this State is changed upon amendment to  
32 the certificate of limited partnership, a certificate reciting ~~such~~the  
33 change or transfer shall be recorded in the office of the register of deeds  
34 of the county where the property lies, or if the property is located in  
35 more than one county, then in each county where any portion of the  
36 property lies.
- 37 (4) The Secretary of State shall adopt uniform certificates to be furnished  
38 for registration in accordance with this section. In the case of a foreign  
39 limited partnership, a similar certificate by any competent authority of  
40 the jurisdiction under which the limited partnership is organized may be  
41 registered in accordance with this section.
- 42 (5) The certificate required by this section shall be recorded by the register  
43 of deeds in the same manner as deeds, and for the same fees, but no

1 formalities as to acknowledgement, probate, or approval by any other  
2 officer shall be required. The former name of the limited partnership  
3 holding title to the real property before the amendment shall appear in  
4 the 'Grantor' index, and the amended name of the limited partnership  
5 holding title to the real property by virtue of the amendment shall  
6 appear in the 'Grantee' index.

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

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

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

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

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

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

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

30 Sec. 30. G.S. 59-1106 reads as rewritten:

31 "**§ 59-1106. Fees.**

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

34 (1) For filing a certificate of limited  
35 partnership (G.S. 59-201) \$50.00

36 (2) For filing a certificate of amendment  
37 (G.S. 59-202; 59-905) 25.00

38 (3) For filing a certificate of cancellation  
39 (G.S. 59-203; 59-906) 25.00

40 (4) For filing an application for reservation  
41 of name (G.S. 59-104(a)) 10.00

42 (5) For filing a transfer of name  
43 (G.S. 59-104(d)) 10.00

- 1 (6) For filing an application for registration  
2 as foreign limited partnership  
3 (G.S. 59-502) 50.00
- 4 (7) For preparing and furnishing a copy of  
5 any document, instrument or paper filed or  
6 recorded relating to a limited partnership  
7 (G.S. 59-206(c))  
8 For each page 1.00  
9 For affixing his certificate and official seal  
10 thereto 5.00
- 11 (8) For comparing a copy furnished to him of any  
12 document, instrument or paper filed or  
13 recorded relating to a limited partnership  
14 For each page 1.00
- 15 (9) For filing any other document not herein  
16 specifically provided for ~~40.00~~ 10.00
- 17 (10) For the expedited filing by the  
18 end of the same business day of a  
19 document received in good order by 12:00 noon  
20 Eastern Standard Time 200.00  
21 additional fee
- 22 (11) For the expedited filing of a document  
23 received in good order within 24  
24 hours after receipt, excluding  
25 weekends and holidays 100.00  
26 additional fee."

27 PART V. CONFORMING CHANGES, APPROPRIATIONS, AND EFFECTIVE  
28 DATES.

29 Sec. 31. G.S. 105-228.90(a) reads as rewritten:

30 "(a) Scope. – This Article applies to Subchapters I, V, and VIII of this ~~Chapter~~  
31 Chapter, to the annual report filing requirements of G.S. 55-16-22, 55A-16-22, and 57C-  
32 2-23, and to inspection taxes levied under Article 3 of Chapter 119 of the General  
33 Statutes. "

34 Sec. 32. Article 9 of Chapter 105 of the General Statutes is amended by  
35 adding a new section to read:

36 "**§ 105-257.1. Secretary to administer annual report filing.**

37 (a) Filing Duty. – The Secretary shall review and file annual reports required to be  
38 filed with the Secretary by corporations, nonprofit corporations, and limited liability  
39 companies pursuant to G.S. 55-16-22, 55A-16-22, and 57C-2-23. The penalties in G.S.  
40 105-229 and G.S. 105-230 for failure to file a report do not apply to failure to file an  
41 annual report required by G.S. 55-16-22, 55A-16-22, or 57C-2-23.

42 (b) Information to Secretary of State. – The Secretary of Revenue shall provide the  
43 Secretary of State immediate electronic access to the information contained in annual



1 reports filed with the Secretary of Revenue under this section. The Secretary of Revenue  
 2 shall notify the Secretary of State promptly of any entity that fails to file a timely annual  
 3 report.

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

6 <u>Business corporation annual report</u>	<u>\$ 10.00</u>
7 <u>Nonprofit corporation annual report</u>	<u>10.00</u>
8 <u>Limited liability company annual report</u>	<u>200.00."</u>

9 Sec. 33. G.S. 105-259(a) reads as rewritten:

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

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

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

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

18 b. Information obtained through an audit of a taxpayer or by  
 19 correspondence with a taxpayer.

20 c. Information on whether a taxpayer has filed a tax return or a tax  
 21 report.

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

24 The term does not include (i) statistics classified so that information  
 25 about specific taxpayers cannot be ~~identified or (ii) identified~~, (ii) an  
 26 annual report required to be filed under G.S. 55-16-22, 55A-16-22, or  
 27 57C-2-23, or (iii) information submitted to the Business License  
 28 Information Office of the Department of Secretary of State on a master  
 29 application form for various business licenses."

30 Sec. 34. There is appropriated from the General Fund to the Department of the  
 31 Secretary of State a sum for the 1995-96 fiscal year and a sum for the 1996-97 fiscal year  
 32 for equipment and other one-time costs of implementing this act.

33 Sec. 35. There is appropriated from the General Fund to the Department of  
 34 Revenue a sum for the 1995-96 fiscal year and a sum for the 1996-97 fiscal year for  
 35 personnel, equipment, and other costs of implementing this act.

36 Sec. 36. The amendments to G.S. 55-1-22(a), 55A-1-22(a), and 57C-1-22(a)  
 37 made by Sections 3, 14, and 23 of this act, respectively, become effective July 1, 1996,  
 38 and apply to expedited filings submitted on or after that date. Sections 1, 2, 6 - 13, 17 -  
 39 22, 26 - 28, and 31 - 33 of this act become effective July 1, 1996, and apply to annual  
 40 reports due for years beginning with 1996. The remainder of this act becomes effective  
 41 July 1, 1995.