

subtitle, are deleted because they are covered in the general provisions contained in Title 1.

"Principal office" is defined in §1-101.

The only other changes are in style.

3-407. FILING ARTICLES WITH DEPARTMENT; PAYMENT OF TAXES.

(A) TIME FOR FILING.

THE CORPORATION SHALL FILE ARTICLES OF DISSOLUTION FOR RECORD WITH THE DEPARTMENT:

(1) IF THERE ARE ANY KNOWN CREDITORS OF THE CORPORATION, AFTER THE 19TH DAY FOLLOWING THE MAILING OF NOTICE TO THEM; OR

(2) IF THERE ARE NO KNOWN CREDITORS, AT ANY TIME.

(B) CERTIFICATION OF PAYMENT OF TAXES.

(1) ON WRITTEN REQUEST OF THE CORPORATION, THE DEPARTMENT SHALL FURNISH WITHOUT CHARGE A LIST OF ALL COLLECTORS OF TAXES OF COUNTIES AND MUNICIPALITIES TO WHICH THE DEPARTMENT HAS CERTIFIED AN ASSESSMENT OF PERSONAL PROPERTY TAXABLE TO THE CORPORATION WITHIN THE PRECEDING FOUR YEARS.

(2) A COLLECTOR OF TAXES MAY NOT CERTIFY THE PAYMENT OF TAXES UNTIL HE HAS RECEIVED FROM THE DEPARTMENT CERTIFIED ASSESSMENTS OF PERSONAL PROPERTY AFTER THE PRECEDING DATE OF FINALITY AND THE TAXES HAVE BEEN BILLED AT THE CURRENT YEAR'S RATE. HOWEVER, A CERTIFICATE BASED ON A SATISFACTORY PROVISION FOR PAYMENT MAY BE MADE BEFORE THEN.

(C) PAYMENT OF TAXES REQUIRED.

THE DEPARTMENT MAY NOT ACCEPT ARTICLES OF DISSOLUTION OF A CORPORATION FOR RECORD UNLESS:

(1) ALL TAXES NOT BARRED BY LIMITATIONS AND PAYABLE BY THE CORPORATION TO THE DEPARTMENT, INCLUDING PERSONAL PROPERTY TAXES PAYABLE AS A RESULT OF THE DISSOLUTION, ARE PAID OR PROVIDED FOR IN A MANNER SATISFACTORY TO THE DEPARTMENT; AND

(2) THE ARTICLES ARE ACCOMPANIED BY CERTIFICATES OF THE COMPTROLLER AND OF EACH COLLECTOR OF TAXES ON THE LIST SUPPLIED BY THE DEPARTMENT, STATING