

DISSOLUTION WILL BE REQUESTED, THE DEPARTMENT SHALL FURNISH TO THE COUNSEL, 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.

(C) NOTICE TO TAX COLLECTORS.

(1) THE COURT MAY NOT ENTER AN ORDER DISSOLVING A CORPORATION UNLESS THE COUNSEL OF RECORD CERTIFIES THAT AT LEAST 20 DAYS BEFORE THE ORDER IS ENTERED HE NOTIFIED, BY REGISTERED MAIL, THE COMPTROLLER, THE DEPARTMENT, AND THE COLLECTOR OF TAXES IN EACH COUNTY OR MUNICIPALITY ON THE LIST SUPPLIED BY THE DEPARTMENT, THAT ENTRY OF THE ORDER WOULD BE REQUESTED.

(2) THE LIST SHALL ACCOMPANY THE CERTIFICATE OF COUNSEL AND SHALL BE DATED NOT MORE THAN 90 DAYS BEFORE ENTRY OF THE ORDER.

REVISOR'S NOTE: This section is new language derived without substantive change from Art. 23, §80A(b) and (c).

Subsection (b) of this section has been redrafted to conform with §3-407(b) (1), where the same meaning is intended. Both these sections require preparation of a list of jurisdictions where the corporation may owe personal property taxes. Although present §80A(c) provides that the Department shall furnish the list to "counsel" for the party, as a practical matter, the list will be furnished to any party. This section is redrafted to conform to this practice. No substantive change results from substitution of "four years" for "not barred by §212 of Art. 81" (The statute of limitations). This change has no effect on the two year extension of the limitations period for collecting taxes when a receiver is appointed; see Art. 81, §212.

See Art. 1, §20, which permits use of certified mail as a substitute for registered mail.

3-418. POWERS OF RECEIVER IN VOLUNTARY AND INVOLUNTARY DISSOLUTION.

(A) AS TO ASSETS AND LIABILITIES.

THE RECEIVER OF A MARYLAND CORPORATION BEING