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By: **Delegate Bates**

Introduced and read first time: February 4, 2005

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Corporations and Associations - Filing Fees**

3 FOR the purpose of altering certain fees collected by the Department of Assessments  
4 and Taxation for the filing of annual reports by certain entities based on the  
5 amount of the personal property tax assessment of the entity; and generally  
6 relating to fees imposed on corporations and other business entities.

7 BY repealing and reenacting, with amendments,  
8 Article - Corporations and Associations  
9 Section 1-203  
10 Annotated Code of Maryland  
11 (1999 Replacement Volume and 2004 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Corporations and Associations**

15 1-203.

16 (a) In addition to any organization and capitalization fee required under §  
17 1-204 of this article, subject to subsection (c) of this section, the Department shall  
18 collect the fees specified in subsection (b) of this section.

19 (b) (1) For each of the following documents, the nonrefundable processing  
20 fee is \$100:

21 Document  
22 Articles of incorporation  
23 Articles of amendment  
24 Articles of extension  
25 Articles of restatement of charter  
26 Articles of amendment and restatement  
27 Articles supplementary  
28 Articles of share exchange  
29 Articles of consolidation, merger, or transfer

- 1 Articles of dissolution
- 2 Articles of revival for stock corporation
- 3 Articles of revival for nonstock corporation

4                   (2)     For each of the following documents, the nonrefundable processing  
5 fee is \$25:

- 6                   (i)     Notice of change of address of principal office;
- 7                   (ii)    Notice of change of name or address of resident agent;
- 8                   (iii)   Certificate of correction; and
- 9                   (iv)    Any other documents.

10                  (3)     (i)     For each of the following documents which are filed but not  
11 recorded, the nonrefundable processing fee is as indicated:

12 Reservation of a corporate, limited partnership, limited liability  
13 partnership or limited liability company name   .....     \$25

14 Original registration of name of a foreign corporation to end of calendar  
15 year           .....     \$100

16 Renewal of registration of name of a foreign corporation for one calendar  
17 year           .....     \$100

18 Documents in connection with the qualification of a foreign corporation to  
19 do intrastate business in this State       .....     \$100

20 Application for registration of a foreign limited partnership, a foreign  
21 limited liability partnership, or a foreign limited liability company       .....     \$100

22 Other documents       .....     \$6

23                   (ii)     For each of the following documents which are filed but not  
24 recorded, the filing fee is as indicated:

25 Annual report of a Maryland corporation, except a charitable or benevolent  
26 institution, nonstock corporation, savings and loan corporation, credit  
27 union, and banking institution, IF THE CORPORATION HAS A PERSONAL  
28 PROPERTY TAX ASSESSMENT OF AT LEAST \$50,000       .....     \$300

29 ANNUAL REPORT OF A MARYLAND CORPORATION, EXCEPT A CHARITABLE  
30 OR BENEVOLENT INSTITUTION, NONSTOCK CORPORATION, SAVINGS AND  
31 LOAN CORPORATION, CREDIT UNION, AND BANKING INSTITUTION, IF  
32 THE CORPORATION HAS A PERSONAL PROPERTY TAX ASSESSMENT OF  
33 LESS THAN \$50,000       .....     \$100

34 Annual report of a foreign corporation subject to the jurisdiction of this  
35 State, except a national banking association, savings and loan

1 association, credit union, nonstock corporation, and charitable and  
 2 benevolent institution, IF THE CORPORATION HAS A PERSONAL  
 3 PROPERTY TAX ASSESSMENT OF AT LEAST \$50,000 ..... \$300

4 ANNUAL REPORT OF A FOREIGN CORPORATION SUBJECT TO THE  
 5 JURISDICTION OF THIS STATE, EXCEPT A NATIONAL BANKING  
 6 ASSOCIATION, SAVINGS AND LOAN ASSOCIATION, CREDIT UNION,  
 7 NONSTOCK CORPORATION, AND CHARITABLE AND BENEVOLENT  
 8 INSTITUTION, IF THE CORPORATION HAS A PERSONAL PROPERTY TAX  
 9 ASSESSMENT OF LESS THAN \$50,000 ..... \$100

10 Annual report of a Maryland savings and loan association, banking  
 11 institution, or credit union or of a foreign savings and loan association,  
 12 national banking association, or credit union that is subject to the  
 13 jurisdiction of this State ..... \$300

14 Annual report of a Maryland limited liability company, limited liability  
 15 partnership, limited partnership, or of a foreign limited liability company,  
 16 foreign limited liability partnership, or foreign limited partnership, THAT  
 17 HAS A PERSONAL PROPERTY TAX ASSESSMENT OF AT LEAST \$50,000 ..... \$300

18 ANNUAL REPORT OF A MARYLAND LIMITED LIABILITY COMPANY, LIMITED  
 19 LIABILITY PARTNERSHIP, LIMITED PARTNERSHIP, OR OF A FOREIGN  
 20 LIMITED LIABILITY COMPANY, FOREIGN LIMITED LIABILITY  
 21 PARTNERSHIP, OR FOREIGN LIMITED PARTNERSHIP, THAT HAS A  
 22 PERSONAL PROPERTY TAX ASSESSMENT OF LESS THAN \$50,000 ..... \$100

23 Annual report of a business trust THAT HAS A PERSONAL PROPERTY TAX  
 24 ASSESSMENT OF AT LEAST \$50,000 ..... \$300

25 ANNUAL REPORT OF A BUSINESS TRUST THAT HAS A PERSONAL PROPERTY  
 26 TAX ASSESSMENT OF LESS THAN \$50,000 ..... \$100

27 Annual report of a real estate investment trust doing business in this State  
 28 THAT HAS A PERSONAL PROPERTY TAX ASSESSMENT OF AT LEAST  
 29 \$50,000 ..... \$300

30 ANNUAL REPORT OF A REAL ESTATE INVESTMENT TRUST DOING BUSINESS  
 31 IN THIS STATE THAT HAS A PERSONAL PROPERTY TAX ASSESSMENT OF  
 32 LESS THAN \$50,000 ..... \$100

33 (4) For each of the following documents recorded or filed the  
 34 nonrefundable processing fee is \$100:

35 (i) Certificate of limited partnership, certificate of limited liability  
 36 partnership, articles of organization of a limited liability company, certificate of trust  
 37 of a business trust, including certificates of amendment and certificates of  
 38 cancellation, certificates of reinstatement, and articles of reinstatement; and

1 (ii) Any statement filed by a partnership under Title 9A of this  
2 article.

3 (5) For issuing each of the following certificates, the nonrefundable  
4 processing fee is as indicated:

5 Type of Instrument Special Fee

6 Certificate of status of a corporation, partnership, limited partnership,  
7 limited liability partnership, or limited liability company of this State or  
8 of a foreign corporation, foreign partnership, foreign limited partnership,  
9 foreign limited liability partnership, or foreign limited liability company ..... \$20

10 Certified list of the charter papers of a corporation of this State or any  
11 certificates of a limited partnership, limited liability partnership, or a  
12 limited liability company of this State recorded or filed with the  
13 Department ..... \$20

14 Certificate of compliance by a foreign corporation, foreign limited  
15 partnership, foreign limited liability partnership, or foreign limited  
16 liability company with requirements of law in respect of qualification or  
17 registration ..... \$20

18 Certificate of withdrawal of registration or qualification ..... \$20

19 Certificate of any paper recorded or filed in the Department's office ..... \$20

20 (6) For a duplicate of a certificate mentioned in paragraph (5) of this  
21 subsection which is issued at the same time as the original, the fee is \$1, and for a  
22 copy of any other paper recorded or filed with the Department, the fee is \$1 per page.

23 (7) (i) For acceptance of service of process or notice on the  
24 Department, the Department shall charge a fee of \$50.

25 (ii) Each county and Baltimore City is exempt from the fee under  
26 subparagraph (i) of this paragraph.

27 (8) For processing each of the following documents on an expedited basis,  
28 the additional fee is as indicated:

29 Recording any document, including financing statements ..... \$50

30 Certificate of status of a corporation, partnership, limited partnership,  
31 limited liability partnership, or limited liability company, or a name  
32 reservation ..... \$20

33 A copy of any document recorded or filed with the Department, or a  
34 corporate abstract ..... \$20

35 Application for a ground rent redemption or a ground rent extinguishment,  
36 or payment of a redemption or extinguishment amount to the former

1 owner of the ground rent ..... \$50

2 (9) A nonrefundable processing fee for a request by paper document for  
3 an extension of the date for submitting an annual report under § 14-704 of the Tax -  
4 Property Article is \$20.

5 (c) For each fee identified under subsection (b) of this section as  
6 nonrefundable, the Department shall adopt regulations to specify the conditions  
7 under which the fee shall be nonrefundable and the conditions under which the fee  
8 may be applied to a resubmission of a document for filing, recording, or processing.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
10 effect October 1, 2005.