Article - Corporations and Associations

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§4A–911.

(a) (1) Except with respect to a tax collectable locally, immediately after September 30 of each year, the State Comptroller shall certify to the Department a list of every Maryland limited liability company that has not paid a tax due before October 1 of the year after the tax became due.

(2) When the Comptroller certifies the list to the Department, the Comptroller shall mail to each listed limited liability company, at its address as it appears on the Comptroller's records, a notice that its right to do business in Maryland and the right to the use of its name will be forfeited unless all taxes, interest, and penalties due by it are paid.

(3) The mailing of the notice is sufficient, and the failure of any limited liability company to receive the notice mailed to it does not affect the forfeiture of its right to do business in Maryland and the right to the use of its name.

(b) (1) Immediately after September 30 of each year, the Secretary of Labor shall certify to the Department a list of every Maryland limited liability company that has not paid an unemployment insurance contribution or made a reimbursement payment due before October 1 of the year after the contribution or payment became due.

(2) When the Secretary certifies the list to the Department, the Secretary shall mail to each listed limited liability company, at its address as it appears on the Secretary's records, a notice that its right to do business in Maryland and the right to the use of its name will be forfeited unless all contributions, reimbursement payments, interest, and penalties due by the limited liability company are paid.

(3) The mailing of the notice is sufficient, and the failure of any limited liability company to receive the notice mailed to it does not affect the forfeiture of its right to do business in Maryland and the right to the use of its name.

(c) Immediately after September 30 of each year, the Department shall certify a list of every Maryland limited liability company that has not filed an annual report with the Department for the prior year as required by law or has not paid a tax before October 1 of the year after the report was required to be filed or the taxes were due.

(d) After the lists are certified, the Department shall issue a proclamation declaring that, subject to § 4A–920 of this subtitle, the right to do business in Maryland and the right to the use of the name for each limited liability company is forfeited as of the date of the proclamation, without proceedings of any kind either at law or in equity.

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