

House Study Bill 524 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT OF
WORKFORCE DEVELOPMENT BILL)

A BILL FOR

1 An Act providing notification to the department of workforce
2 development by the secretary of state when certain business
3 entities apply for reinstatement after dissolution to ensure
4 certain tax obligations have been fulfilled.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 489.706, subsection 2, Code 2009, is
2 amended to read as follows:

3 2. The secretary of state shall refer the federal tax
4 identification number contained in the application for
5 reinstatement to the ~~department~~ departments of revenue and
6 workforce development. The ~~department~~ departments of revenue
7 and workforce development shall report to the secretary of
8 state the tax status of the limited liability company. If
9 ~~the~~ either department reports to the secretary of state that
10 a filing delinquency or liability exists against the limited
11 liability company, the secretary of state shall not cancel the
12 declaration of dissolution until the filing delinquency or
13 liability is satisfied.

14 Sec. 2. Section 490.1422, subsection 2, paragraph a, Code
15 2009, is amended to read as follows:

16 a. The secretary of state shall refer the federal tax
17 identification number contained in the application for
18 reinstatement to the ~~department~~ departments of revenue
19 and workforce development. The ~~department~~ departments of
20 revenue and workforce development shall report to the
21 secretary of state the tax status of the corporation. If
22 ~~the~~ either department reports to the secretary of state that a
23 filing delinquency or liability exists against the corporation,
24 the secretary of state shall not cancel the certificate of
25 dissolution until the filing delinquency or liability is
26 satisfied.

27 Sec. 3. Section 490A.1322, subsection 2, paragraph a, Code
28 2009, is amended to read as follows:

29 a. The secretary of state shall refer the federal tax
30 identification number contained in the application for
31 reinstatement to the ~~department~~ departments of revenue and
32 workforce development. The ~~department~~ departments of revenue
33 and workforce development shall report to the secretary of
34 state the tax status of the limited liability company. If
35 ~~the~~ either department reports to the secretary of state that

1 a filing delinquency or liability exists against the limited
2 liability company, the secretary of state shall not cancel the
3 certificate of dissolution until the filing delinquency or
4 liability is satisfied.

5 Sec. 4. Section 501.813, subsection 2, paragraph a, Code
6 2009, is amended to read as follows:

7 a. The secretary of state shall refer the federal tax
8 identification number contained in the application for
9 reinstatement to the ~~department~~ departments of revenue
10 and workforce development. The ~~department~~ departments of
11 revenue and workforce development shall report to the
12 secretary of state the tax status of the cooperative. If
13 ~~the~~ either department reports to the secretary of state that a
14 filing delinquency or liability exists against the cooperative,
15 the secretary of state shall not cancel the certificate of
16 dissolution until the filing delinquency or liability is
17 satisfied.

18 Sec. 5. Section 504.1423, subsection 2, paragraph a, Code
19 2009, is amended to read as follows:

20 a. The secretary of state shall refer the federal tax
21 identification number contained in the application for
22 reinstatement to the ~~department~~ departments of revenue
23 and workforce development. The ~~department~~ departments of
24 revenue and workforce development shall report to the
25 secretary of state the tax status of the corporation. If
26 ~~the~~ either department reports to the secretary of state that a
27 filing delinquency or liability exists against the corporation,
28 the secretary of state shall not cancel the certificate of
29 dissolution until the filing delinquency or liability is
30 satisfied.

31 EXPLANATION

32 This bill directs the secretary of state to notify the
33 department of workforce development when a limited liability
34 company, corporation, cooperative, or nonprofit corporation
35 applies for reinstatement after a dissolution. The department

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1 must report the tax status to the secretary of state, including
2 any filing delinquencies or liabilities, which would include
3 unpaid unemployment insurance tax. Any filing delinquencies or
4 liabilities would prevent the secretary of state from canceling
5 the business entity's certificate of dissolution until the
6 matter is resolved.