

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

### **Committee Substitute**

**for**

### **House Bill 4546**

By Delegates Criss, Gearheart, Flanigan, Hornby, and

Heckert

[Originating in the Committee on the Judiciary;

Reported on February 16, 2026]

1 A BILL to amend and reenact §11-12C-5, §19-4-19, §31B-1-108, §31B-2-208, §31B-2-211, §31B-  
2 8-809, §31B-10-1006, §31D-1-131, §31G-2-19, §33-4-12, §47-9-10a, §47-9-53a, §47B-  
3 10-1, §47B-10-4; §59-1-2, and §59-1-2a, of the Code of West Virginia, 1931, as amended,  
4 related to making certain business reporting requirements and fees to the Secretary of  
5 State biennially instead of annually.

*Be it enacted by the Legislature of West Virginia:*

## **CHAPTER 11. TAXATION.**

### **ARTICLE 12C. CORPORATE LICENSE TAX.**

#### **§11-12C-5. Annual fee of Secretary of State as attorney-in-fact.**

1 Every domestic and foreign corporation and every domestic and foreign limited partnership  
2 shall pay an annual fee of \$25 for the services of the Secretary of State as attorney-in-fact for the  
3 corporation or limited partnership, which fee is due and payable at the initial registration of the  
4 corporation and limited partnership and every year thereafter with the same return, collected by  
5 the same officers, and accounted for in the same way as the annual license tax imposed on  
6 corporations under this article. Notwithstanding any provision of this section to the contrary, a  
7 corporation or limited partnership that has made a valid election to file biennial reports pursuant to  
8 §59-1-2a(d)(3) of this code may, in lieu of the annual fee, pay a biennial fee of \$50 at the time of  
9 filing its biennial report. The Tax Commissioner shall deposit one half of all attorney-in-fact fees  
10 collected under this section in the state General Revenue Fund and one half of the fees in the  
11 service fees and collections account established by section two, article one, chapter fifty-nine of  
12 this code for the operation of the office of the Secretary of State. Any balance of attorney-in-fact  
13 fees previously collected by the commissioner on behalf of the Secretary of State as provided by  
14 chapter two hundred five, acts of the Legislature, 1992 regular session, and remaining in the  
15 account to which those deposits were made by the commissioner on or before June 30, 2001,  
16 shall be transferred to the service fees and collections account established by section two, article

17 one, chapter fifty-nine of this code for the operation of the office of the Secretary of State. The  
18 Secretary of State shall dedicate sufficient resources from that fund or other funds to provide the  
19 services required in this article.

## CHAPTER 19. AGRICULTURE.

### ARTICLE 4. COOPERATIVE ASSOCIATIONS.

#### §19-4-19. Annual or biennial reports.

1 Each association formed under this article shall prepare an annual or biennial report on  
2 forms provided by and filed with the Secretary of State pursuant to the requirements of §59-1-  
3 2a ~~section two-a, article one, chapter fifty-nine~~ of this code.

## CHAPTER 31B. UNIFORM LIMITED LIABILITY COMPANY ACT.

### ARTICLE 1. GENERAL PROVISIONS.

#### §31B-1-108. Designated office and agent for service of process.

1 (a) A limited liability company and a foreign limited liability company authorized to do  
2 business in this state may continuously maintain in this state:

3 (1) An office, which need not be a place of its business in this state; and

4 (2) An agent and address of the agent for service of process on the company.

5 (b) An agent shall be an individual resident of this state, a domestic corporation, another  
6 limited liability company or a foreign corporation or foreign company authorized to do business in  
7 this state.

8 (c) Every limited liability company shall pay the annual report fee of \$25 for the filing of the  
9 annual report for the limited liability company or the biennial report fee of \$50 for the filing of the  
10 biennial report as described in §59-1-2a ~~section two-a, article one, chapter fifty-nine~~ of this code,  
11 which fee shall be due and payable with the filing of the annual or biennial report, as applicable,  
12 ~~each year~~ after the initial registration of the limited liability company on or before the dates  
13 specified in §59-1-2a ~~section two-a, article one, chapter fifty-nine~~ of this code and other applicable

14 provisions thereof, and shall be collected by the Secretary of State and deposited in the general  
15 administrative fees account established by §59-1-2 ~~section two, article one, chapter fifty-nine of~~  
16 ~~this code~~. The Secretary of State shall dedicate sufficient resources from that fund or other funds  
17 to provide the services required in this chapter.

18 (d) The Secretary of State shall keep a record of all processes, notices and demands  
19 served pursuant to this section and record the time of and the action taken regarding the service.

20 (e) This section does not affect the right to serve process, notice or demand in any manner  
21 otherwise provided by law.

22 (f) The amendments to this section enacted in 2008 are effective beginning on and after  
23 July 1, 2008.

24 (g) Amendments to this section concerning the election of biennial reporting enacted into  
25 law during the Regular Legislative Session of the year 2026, shall take effect on July 1, 2026, and  
26 shall not forgive prior failures to file annual reports or pay annual fees previously due.

## **ARTICLE 2. ORGANIZATION.**

### **§31B-2-208. Certificate of existence or authorization.**

1 (a) A person may request the Secretary of State to furnish a certificate of existence for a  
2 limited liability company or a certificate of authorization for a foreign limited liability company.

3 (b) A certificate of existence for a limited liability company must set forth:

4 (1) The company's name;

5 (2) That it is duly organized under the laws of this state, the date of organization, whether  
6 its duration is at-will or for a specified term, and, if the latter, the period specified;

7 (3) If payment is reflected in the records of the Secretary of State and if nonpayment affects  
8 the existence of the company, that all fees, taxes and penalties owed to this state have been paid;

9 (4) Whether its most recent annual or biennial report required by section 2-211 has been  
10 filed with the Secretary of State;

11 (5) That articles of termination have not been filed; and

12 (6) Other facts of record in the office of the Secretary of State which may be requested by  
13 the applicant.

14 (c) A certificate of authorization for a foreign limited liability company must set forth:

15 (1) The company's name used in this state;

16 (2) That it is authorized to transact business in this state;

17 (3) If payment is reflected in the records of the Secretary of State and nonpayment affects  
18 the authorization of the company that all fees, taxes and penalties owed to this state have been  
19 paid;

20 (4) Whether its most recent annual or biennial report required by section 2-211 has been  
21 filed with the Secretary of State;

22 (5) That a certificate of cancellation has not been filed; and

23 (6) Other facts of record in the office of the Secretary of State which may be requested by  
24 the applicant.

25 (d) Subject to any qualification stated in the certificate, a certificate of existence or  
26 authorization issued by the Secretary of State may be relied upon as conclusive evidence that the  
27 domestic or foreign limited liability company is in existence or is authorized to transact business in  
28 this state.

**§31B-2-211. Annual and Biennial Report for Secretary of State.**

1 (a) A limited liability company, and a foreign limited liability company authorized to transact  
2 business in this state, shall deliver to the Secretary of State for filing an annual report that sets  
3 forth:

4 (1) The name of the company and the state or country under whose law it is organized;

5 (2) The address of its designated office, if any and the name and address of its agent for  
6 service of process in this state, if any;

7 (3) The address of its principal office;

8 (4) The names and business addresses of any managers and the name and address of

9 each member having authority to execute instruments on behalf of the limited liability company;  
10 and

11 (5) An e-mail address where informational notices and reminders of annual filings may be  
12 sent, unless there is a technical inability to comply.

13 (b) Information in an annual report must be current as of the date the annual report is  
14 signed on behalf of the limited liability company.

15 (c) The first annual report must be delivered to the Secretary of State between January 1  
16 and July 1 of the year following the calendar year in which a limited liability company was  
17 organized or a foreign company was authorized to transact business. Subsequent annual reports  
18 must be delivered to the Secretary of State between January 1 and July 1 of the ensuing calendar  
19 years.

20 (d) If an annual report does not contain the information required in subsection (a) of this  
21 section, the Secretary of State shall promptly notify the reporting limited liability company or  
22 foreign limited liability company and return the report to it for correction. If the report is corrected to  
23 contain the information required in subsection (a) of this section and delivered to the Secretary of  
24 State within thirty days after the effective date of the notice, it is timely filed.

25 (e) Notwithstanding any provision of this section to the contrary, a limited liability company  
26 or a foreign limited liability company authorized to transact business in this state may elect to file a  
27 biennial report in lieu of an annual report if the company has timely filed all required annual reports  
28 under this section for five consecutive calendar years and is in good standing with the Secretary of  
29 State at the time of election.

30 (1) The election shall be made at the time of filing the fifth consecutive timely annual report,  
31 or, for any limited liability company or foreign limited liability company that has already satisfied the  
32 five-year timely filing requirement as of the effective date of this subsection, at any time between  
33 January 1 and July 1 of the next calendar year following the effective date of this subsection in a  
34 form and manner prescribed by the Secretary of State;

35           (2) Upon making the biennial reporting election, the limited liability company or foreign  
36 limited liability company is not required to file an annual report for the next calendar year. The first  
37 biennial report shall be delivered to the Secretary of State between January 1 and July 1 of the  
38 second calendar year following the calendar year in which the election is made, and every two  
39 years thereafter;

40           (3) Biennial reports shall include the same information as the annual reports outlined in  
41 subsection (a) of this section and shall be delivered in a form and manner prescribed by the  
42 Secretary of State. If a biennial report does not contain the information required in subsection (a)  
43 of this section, the Secretary of State shall promptly notify the reporting limited liability company or  
44 foreign limited liability company and return the report to it for correction. If the report is corrected to  
45 contain the information required in subsection (a) of this section and delivered to the Secretary of  
46 State within 60 days after the effective date of the notice, it is timely filed;

47           (4) After election of biennial reporting, any failure to timely file a biennial report or loss of  
48 good standing revokes the biennial reporting election, and the limited liability company or foreign  
49 limited liability company must timely file annual reports for another five consecutive calendar years  
50 before making the election again.

51           (f) Amendments to this section concerning the election of biennial reporting enacted into  
52 law during the Regular Legislative Session of the year 2026, shall take effect on July 1, 2026, and  
53 shall not forgive prior failures to file annual reports or pay annual fees previously due.

**ARTICLE 8. WINDING UP COMPANY'S BUSINESS.**

**§31B-8-809. Grounds for administrative dissolution.**

1           (a) The Secretary of State may commence a proceeding to administratively dissolve a  
2 limited liability company if:

3           (1) The company fails to pay any fees, taxes, or penalties imposed by this chapter or other  
4 law within 60 days after they are due;

5           (2) The company fails to deliver its annual or biennial report to the Secretary of State within

6 60 days after it is due;

7 (3) The professional license of one or more of the license holders is revoked by a  
8 professional licensing board and the license is, or all the licenses are, required for the continued  
9 operation of the company;

10 (4) The company is in default with the Bureau of Employment Programs as provided in  
11 §21A-2-6 of this code; or

12 (5) A misrepresentation has been made of any material matter in any application, report,  
13 affidavit, or other record submitted by the company pursuant to this chapter.

14 (b) A limited liability company administratively dissolved may apply to the Secretary of  
15 State for reinstatement within two years after the effective date of dissolution pursuant to the  
16 procedure in §31B-8-811 of this code or appeal the Secretary of State's denial of reinstatement  
17 pursuant to the procedure in §31B-8-812 of this code.

## **ARTICLE 10. FOREIGN LIMITED LIABILITY COMPANIES.**

### **§31B-10-1006. Revocation and reinstatement of certificate of authority.**

1 (a) A certificate of authority of a foreign limited liability company to transact business in this  
2 state may be revoked by the Secretary of State in the manner provided in subsection (b) of this  
3 section if:

4 (1) The company fails to:

5 (i) Pay any fees, taxes and penalties owed to this state;

6 (ii) Deliver its annual or biennial report required under section 2-211 to the Secretary of  
7 State within sixty days after it is due; or

8 (iii) File a statement of a change in the name or business address of the agent as required  
9 by this article;

10 (2) A misrepresentation has been made of any material matter in any application, report,  
11 affidavit or other record submitted by the company pursuant to this article;

12 (3) The professional license of one or more of the license holders is revoked by a

13 professional licensing board and the license is or all the licenses are required for the continued  
14 operation of the company; or

15 (4) The company is in default with the Bureau of Employment Programs as provided in  
16 section six, article two, chapter twenty-one-a of this code.

17 (b) The Secretary of State may not revoke a certificate of authority of a foreign limited  
18 liability company unless the Secretary of State sends the company notice of the revocation, at  
19 least sixty days before its effective date, by a record addressed to its principal office. The notice  
20 must specify the cause for the revocation of the certificate of authority. The authority of the  
21 company to transact business in this state ceases on the effective date of the revocation unless  
22 the foreign limited liability company cures the failure before that date.

23 (c) A foreign limited liability company administratively revoked may apply to the Secretary  
24 of State for reinstatement within two years after the effective date of revocation. The application  
25 must:

26 (1) Recite the name of the company and the effective date of its administrative revocation;  
27 (2) state that the ground for revocation either did not exist or has been eliminated; (3) state that the  
28 company's name satisfies the requirements of section 10-1005; and (4) contain a certificate from  
29 the Tax Commissioner reciting that all taxes owed by the company have been paid.

30 (d) If the Secretary of State determines that the application contains the information  
31 required by subsection (a) of this section and that the information is correct, the Secretary of State  
32 shall cancel the certificate of revocation and prepare a certificate of reinstatement that recites this  
33 determination and the effective date of reinstatement, file the original of the certificate and serve  
34 the company with a copy of the certificate.

35 (e) When reinstatement is effective, it relates back to and takes effect as of the effective  
36 date of the administrative revocation and the company may resume its business as if the  
37 administrative revocation had never occurred.

## CHAPTER 31D. WEST VIRGINIA BUSINESS CORPORATION ACT.

### ARTICLE 1. GENERAL PROVISIONS.

#### §31D-1-131. One-stop electronic state business portal.

1 (a) The Secretary of State shall establish a web-based business portal to facilitate  
2 interaction among businesses and governmental agencies in West Virginia. The web-based  
3 business portal shall provide a single point-of-entry to state government for businesses based in  
4 the state and for businesses looking to establish a presence in the state. The web-based business  
5 portal shall:

6 (1) Provide guidance to users who want to start, operate or expand a business in the state;

7 (2) Permit e-payments and provide businesses information about transaction  
8 statuses in a paperless environment;

9 (3) Provide business owners with the option to electronically:

10 (A) Make application, including the payment of fees, for permits and licenses;

11 (B) Make application, including the payment of fees, for the renewal of permits and  
12 licenses;

13 (C) File annual or biennial reports;

14 (D) Pay unemployment taxes;

15 (E) Pay sales and use taxes through a link to the web-based portal maintained by the Tax  
16 Division of the Department of Revenue for electronic payment; and

17 (F) Pay any other fees or remittances that the business owners are subject to under state  
18 law;

19 (4) Provide businesses with downloadable access to all editable forms that are necessary  
20 for compliance with all reporting and filing requirements with the following agencies:

21 (A) West Virginia State Tax Department;

22 (B) Workforce West Virginia;

23 (C) West Virginia Division of Labor; and

24 (D) West Virginia Secretary of State;

25 (5) Provide for the electronic filing of documents by city, county and local governments:

26 *Provided*, That nothing in this section shall be construed to permit the Secretary of State to receive  
27 tax returns, or any other documents required to be filed with the State Tax Commissioner, or to  
28 require any taxpayer to file tax returns, or any other documents required to be filed with the State  
29 Tax Commissioner, with the Secretary of State. Nor shall the Secretary of State be permitted to  
30 receive payments for taxes, including interest, penalties or additions to tax, that are required to be  
31 collected by the Tax Commissioner. Notwithstanding the foregoing, the Secretary of State and the  
32 Tax Commissioner may develop policies and procedures allowing the Secretary of State to accept  
33 applications and renewals, and to collect the appropriate fee, for Business Registration  
34 Certificates. *Provided*, further, That nothing in this section shall be construed as requiring the State  
35 Tax Commissioner or the Tax Division of the Department of Revenue to disclose confidential  
36 taxpayer information to the Secretary of State.

37 (b) The Secretary of State shall establish a consolidated call center to be staffed by trained  
38 and knowledgeable persons who are able to assist businesses obtain information and services  
39 relating to compliance with state law.

40 (c) The Secretary of State shall:

41 (1) Develop the requirements of the web-based business portal by August 31, 2015,  
42 including but not limited to:

43 (A) Establishing, through cooperative efforts, the standards and requirements necessary  
44 to design, build, implement and maintain the business portal; and

45 (B) Establishing the standards and requirements necessary for a state or local agency to  
46 participate in the business portal;

47 (2) Coordinate and cooperate with the appropriate entities to facilitate the payment by  
48 businesses of any payments or remittances made pursuant to this section, via the web-based

49 business portal; and

50 (3) Propose rules for legislative approval, in accordance with the provisions of article three,  
51 chapter twenty-nine-a of this code, to implement the provisions of this article.

## **CHAPTER 31G. BROADBAND ENHANCEMENT AND EXPANSION POLICIES.**

### **ARTICLE 2. COOPERATIVE ASSOCIATIONS.**

#### **§31G-2-19. Annual reports.**

1 Each association formed under this article shall prepare an annual or biennial report on  
2 forms provided by and filed with the Secretary of State pursuant to the requirements of §59-1-  
3 2~~section two-a, article one, chapter fifty-nine~~ of this code.

## **CHAPTER 33. INSURANCE.**

#### **§33-4-12. Service of process on licensed insurers.**

1 The Secretary of State shall be, and is hereby constituted, the attorney-in-fact of every  
2 licensed insurer, domestic, foreign or alien, transacting insurance in this state, upon whom all legal  
3 process in any action, suit or proceeding against it shall be served and he or she may accept  
4 service of the process. The process shall be served upon the Secretary of State, or accepted by  
5 him or her, in the same manner as provided for service of process upon unlicensed insurers under  
6 subdivisions (2) and (3), subsection (b), section thirteen of this article. Each licensed insurer shall  
7 pay to the Secretary of State an annual fee of \$25 or biennial fee of \$50 for services as authorized  
8 agent for service of process, one half of which shall be deposited in the state fund, general  
9 revenue and one half of the fees in the service fees and collections account established by §59-1-  
10 2 ~~section two, article one, chapter fifty-nine~~ of this code for the operation of the office of the  
11 Secretary of State.

## CHAPTER 47. REGULATION OF TRADE.

### ARTICLE 9. UNIFORM LIMITED PARTNERSHIP ACT.

#### §47-9-10a. Administrative dissolution of a limited partnership; reinstatement; appeals.

1 (a) The Secretary of State may commence a proceeding to administratively dissolve a  
2 limited partnership if the limited partnership does not:

3 (1) Pay all applicable fees, franchise taxes, or penalties imposed by this chapter or other  
4 law within 60 days after the due date;

5 (2) Deliver its annual or biennial report to the Secretary of State within 60 days after the  
6 due date;

7 (3) The professional license of one or more of the license holders is revoked by a  
8 professional licensing board and the license is required for the continued operation of the limited  
9 partnership;

10 (4) The limited partnership is in default with the Bureau of Employment Programs as  
11 provided in §21A-2-6 of this code; or

12 (5) A misrepresentation has been made of any material matter in any application, report,  
13 affidavit, or other record submitted by the limited partnership pursuant to this chapter.

14 (b) If the Secretary of State determines that adequate grounds exist to administratively  
15 dissolve a limited partnership, the Secretary of State shall make and file a record of the  
16 determination and serve the limited partnership with a notice of the determination along with a  
17 copy of the record by certified mail.

18 (1)(A) The limited partnership must correct each issue described in the dissolution record  
19 or take reasonable steps toward correcting each issue within 60 days of service of the record on  
20 the limited partnership.

21 (B) If the limited partnership fails to take adequate steps toward correcting the issue or  
22 issues described in the record, the Secretary of State may administratively dissolve the limited

23 partnership by signing the certification of dissolution.

24 (C) The Secretary of State shall file the original certificate of dissolution and serve a copy of  
25 the certificate of dissolution to the limited partnership by certified mail.

26 (2) A limited partnership that has been administratively dissolved may continue its  
27 existence only to the extent necessary to wind up and liquidate its business and affairs.

28 (3) The administrative dissolution of a limited partnership does not terminate the authority  
29 of its agent for service of process.

30 (c) A limited partnership that has been administratively dissolved may apply to the  
31 Secretary of State for reinstatement within two years after the effective date of dissolution. The  
32 application for reinstatement shall:

33 (1) Recite the name of the limited partnership and the effective date of its administrative  
34 dissolution;

35 (2) Demonstrate that the grounds for dissolution either did not exist or have been  
36 eliminated;

37 (3) Demonstrate that the limited partnership's name satisfies the requirements of §47-9-2  
38 of this code; and

39 (4) Contain a certificate from the Tax Commissioner reciting that all taxes owed by the  
40 limited partnership have been paid.

41 (d)(1) If the Secretary of State determines that the application for reinstatement contains  
42 the information required by subsection (c) of this section and that the information is accurate, the  
43 Secretary of State shall cancel the certificate of dissolution and prepare a certificate of  
44 reinstatement that recites this determination and the effective date of reinstatement.

45 (2) The Secretary of State shall file the certificate of reinstatement and serve the limited  
46 partnership with a copy of the certificate.

47 (e) When the Secretary of State grants a reinstatement, the reinstatement relates back to  
48 and takes effect as of the effective date of the administrative dissolution and the limited partnership

49 resumes its business as if the administrative dissolution had never occurred.

50 (f) If the Secretary of State denies a limited partnership's application for reinstatement  
51 following administrative dissolution, the Secretary of State shall serve the limited partnership with  
52 a notice that explains the reason or reasons for denial.

53 (g) A limited partnership may appeal a denial of reinstatement by filing a petition to set  
54 aside the dissolution in the circuit court of Kanawha County within 30 days after the date upon  
55 which the limited partnership received notice of the denial of reinstatement. The petition shall  
56 include a copy of the Secretary of State's certificate of dissolution, the limited partnership's  
57 application for reinstatement and, the Secretary of State's notice of denial. A copy of the petition  
58 shall be served on the Secretary of State by certified mail.

59 (h) If a reinstatement is granted by the court, the reinstatement relates back to and takes  
60 effect as of the effective date of the administrative dissolution and the limited partnership resumes  
61 its business as if the administrative dissolution had never occurred.

**§47-9-53a. Revocation and reinstatement of foreign limited partnership certificates of authority.**

1 (a) The Secretary of State may revoke a certificate of authority of a foreign limited  
2 partnership to transact business in this state in the manner set forth in subsection (b) of this  
3 section if:

4 (1) The limited partnership fails to:

5 (A) Pay all applicable fees, franchise taxes and penalties owed to the state within sixty  
6 days after the due date;

7 (B) Deliver its annual or biennial report within sixty days of the due date; or

8 (C) File a statement to change a name or business address of an agent as required by this  
9 article; or

10 (2) The limited partnership has made a misrepresentation of any material fact in any  
11 application, report, affidavit or other record submitted pursuant to this article; or

12           (3) The professional license of one or more of the license holders is revoked by a  
13 professional licensing board and the license is required for the continued operation of the limited  
14 partnership; or

15           (4) The limited partnership is in default with the Bureau of Employment Programs as  
16 provided in section six, article two, chapter twenty-one-a of this code.

17           (b)(1) The Secretary of State may not revoke a certificate of authority of a foreign limited  
18 partnership unless the Secretary of State serves notice to the foreign limited partnership of the  
19 Secretary's intent to revoke the foreign limited partnership's certificate of authority at least sixty  
20 days prior to the effective date of the revocation, by a notice addressed to the foreign limited  
21 partnership's principal office.

22           (2) The notice must specify the cause for the revocation of the certificate of authority.

23           (3) The authority of the foreign limited partnership to transact business in this state ceases  
24 on the effective date of the revocation.

25           (c) A foreign limited partnership that has been administratively revoked may apply to the  
26 Secretary of State for reinstatement within two years after the effective date of revocation. The  
27 application must:

28           (1) Recite the name of the foreign limited partnership and the effective date of its  
29 administrative revocation;

30           (2) Demonstrate that the grounds for revocation either did not exist or have been  
31 eliminated;

32           (3) Demonstrate that the foreign limited partnership's name satisfies the requirements of  
33 section two, article nine, chapter forty-seven of this code; and

34           (4) Contain a certificate from the Tax Commissioner reciting that all taxes owed by the  
35 foreign limited partnership have been paid.

36           (d) If the Secretary of State determines that the application for reinstatement contains the  
37 information required by subsection (c) of this section and that the information is correct, the

38 Secretary of State shall cancel the certificate of revocation and prepare a certificate of  
39 reinstatement that recites this determination and the effective date of reinstatement.

40 (2) The Secretary of State shall file the certificate of reinstatement, and serve the foreign  
41 limited partnership with a copy of the certificate.

42 (e) When the Secretary of State grants a reinstatement, the reinstatement relates back to  
43 and takes effect as of the effective date of the administrative revocation and the foreign limited  
44 partnership resumes its business as if the administrative revocation had never occurred.

## **CHAPTER 47B. UNIFORM PARTNERSHIP ACT.**

### **ARTICLE 10. LIMITED LIABILITY PARTNERSHIPS.**

#### **§47B-10-1. Registered limited liability partnerships.**

1 (a) To become a registered limited liability partnership, a partnership shall deliver and file  
2 with the Secretary of State a statement of registration stating:

3 (1) The name of the partnership;

4 (2) The address of its principal office;

5 (3) The address of a registered office;

6 (4) The name and address of a registered agent for service of process, if any;

7 (5) An e-mail address to where informational notices and reminders of annual or biennial  
8 filings may be sent, unless there is a technical inability to comply;

9 (6) A brief statement of the business in which the partnership engages;

10 (7) The name and address of each partner authorized to execute instruments on behalf of  
11 the partnership;

12 (8) Any other matters that the partnership determines to include; and

13 (9) That the partnership thereby registers as a registered limited liability partnership.

14 (b) The registration shall be executed by one or more partners authorized to execute a  
15 registration.

16 (c) The registration shall be accompanied by a fee of \$250.

17 (d) The Secretary of State shall register as a registered limited liability partnership any  
18 partnership that submits a completed registration with the required fee and deliver to the  
19 partnership or its representative a receipt for the record and the fees.

20 (e) A partnership registered under this section shall pay, in each year following the year in  
21 which its registration is filed, an annual fee of \$500 or a biennial fee of one thousand dollars if a  
22 proper election is made under subsection (u) of this section. The fee shall be accompanied by a  
23 notice, on a form provided by the Secretary of State, of any material changes in the information  
24 contained in the partnership's registration. The annual notice and fee is due between January 1  
25 and July 1 of each year or every two years if a proper election is made under subsection (u) of this  
26 section.

27 (f) Registration is effective:

28 (1) Immediately after the date a registration is filed; or

29 (2) On a date specified in the statement of registration, which date shall not be more than  
30 sixty days after the date of filing.

31 (g) Registration remains effective until:

32 (1) It is voluntarily withdrawn by filing with the Secretary of State a statement of withdrawal;  
33 or

34 (2) It is administratively dissolved by the Secretary of State: *Provided*, That the Secretary  
35 of State commenced a proceeding to dissolve the limited liability partnership and notification of the  
36 administrative proceeding to dissolve the limited liability partnership was delivered to the limited  
37 liability partnership. The Secretary of State may commence the administrative proceeding due to:

38 (A) A limited liability partnership's failure to pay fees imposed by this chapter or any other  
39 law within sixty days after the fees were due; or

40 (B) A limited liability partnership's failure to deliver its annual or biennial notice to the  
41 Secretary of State within sixty days after the notice was due.

42 (h) The procedure for administrative dissolution is as follows:(1) If the Secretary of State  
43 determines that one or more grounds exist under this section for dissolving a limited liability  
44 partnership, he or she shall notify the limited liability partnership in writing, of his or her  
45 determination.

46 (2) If the limited liability partnership does not correct each ground for dissolution or  
47 demonstrate to the reasonable satisfaction of the Secretary of State that each ground determined  
48 by the Secretary of State does not exist within sixty days after service of the Secretary of State's  
49 notice, the Secretary of State shall administratively dissolve the limited liability partnership by  
50 issuing a certificate of administrative dissolution that recites the ground or grounds for dissolution  
51 and its effective date. The Secretary of State shall send a copy of the administrative dissolution to  
52 the limited liability partnership.

53 (i) A limited liability partnership administratively dissolved continues its existence but may  
54 not carry on any business except that necessary to wind up and liquidate its business and affairs  
55 and notify claimants of such.

56 (j) The administrative dissolution of a limited liability partnership does not terminate the  
57 authority of its registered agent.

58 (k) A limited liability partnership administratively dissolved under this section may apply to  
59 the secretary of state for reinstatement within two years after the effective date of dissolution. The  
60 application must:

61 (1) Recite the name of the limited liability partnership and the effective date of its  
62 administrative dissolution;

63 (2) State that the ground or grounds for dissolution either did not exist or have been  
64 eliminated;

65 (3) Contain a certificate from the tax commissioner reciting that all taxes owed by the  
66 limited liability partnership have been paid.

67 (l) If the Secretary of State determines that the application contains the information

68 required by subsection (k) of this section and that the information is correct, he or she shall cancel  
69 the certificate of dissolution and prepare a certificate of reinstatement that recites his or her  
70 determination and the effective date of reinstatement, file the original of the certificate and send a  
71 copy to the limited liability partnership.

72 (m) When the reinstatement is effective, it relates back to and takes effect as of the  
73 effective date of the administrative dissolution and the limited liability partnership resumes  
74 carrying on its business as if the administrative dissolution had never occurred.

75 (n) If the Secretary of State denies a limited liability partnership's application for  
76 reinstatement following administrative dissolution, he or she shall notify the limited liability  
77 partnership in writing to explain the reason or reasons for denial.

78 (o) The limited liability partnership may appeal the denial of reinstatement to the circuit  
79 court of the county where the limited liability partnership is located within thirty days after service of  
80 the Secretary of State's notice. The appeal to the circuit court to set aside the dissolution shall  
81 include copies of the Secretary of State's certificate of dissolution, the limited liability's application  
82 for reinstatement and the Secretary of State's notice of denial.

83 (p) The circuit court may summarily order the Secretary of State to reinstate the dissolved  
84 limited liability partnership or may take other action the circuit court considers appropriate.

85 (q) The circuit court's final decision may be appealed as in other civil proceedings.

86 (r) The status of a partnership as a registered limited liability partnership and the liability of  
87 the partners thereof shall not be affected by:

88 (1) Errors in the information contained in a statement of registration under subsection (a) of  
89 this section or notice under subsection (e) of this section; or

90 (2) Changes after the filing of the statement of registration or notice in the information  
91 stated in the registration or notice.

92 (s) The Secretary of State may provide forms for the statement of registration under  
93 subsection (a) of this section or a notice under subsection (e) of this section.

94 (t) All fees and moneys collected by the Secretary of State pursuant to the provisions of this  
95 article shall be deposited by the Secretary of State as follows: One-half shall be deposited in the  
96 state General Revenue Fund and one-half shall be deposited in the service fees and collections  
97 account established by §59-1-2 ~~section two, article one, chapter fifty-nine~~ of this code for the  
98 operation of the office of the Secretary of State. The Secretary of State shall dedicate sufficient  
99 resources from that fund or other funds to provide the services required in this article.

100 (u) Notwithstanding any provision of this section to the contrary, a partnership registered  
101 under this article may elect to file a biennial report in lieu of an annual report if the partnership has  
102 timely filed all required annual reports under this section for five consecutive calendar years and is  
103 in good standing with the Secretary of State at the time of election.

104 (1) The election shall be made at the time of filing the fifth consecutive timely annual report,  
105 or, for any partnership that has already satisfied the five-year timely filing requirement as of the  
106 effective date of this subsection, at any time between January 1 and July 1 of the next calendar  
107 year following the effective date of this subsection in a form and manner prescribed by the  
108 Secretary of State;

109 (2) Upon making the biennial reporting election, the partnership is not required to file an  
110 annual report for the next calendar year. The first biennial report shall be delivered to the Secretary  
111 of State between January 1 and July 1 of the second calendar year following the calendar year in  
112 which the election is made, and every two years thereafter;

113 (3) Biennial reports shall include the same information as the annual reports outlined in  
114 subsection (a) of this section and shall be delivered in a form and manner prescribed by the  
115 Secretary of State. If a biennial report does not contain the information required in subsection (a)  
116 of this section, the Secretary of State shall promptly notify the reporting partnership and return the  
117 report to it for correction. If the report is corrected to contain the information required in subsection  
118 (a) of this section and delivered to the Secretary of State within 60 days after the effective date of  
119 the notice, it is timely filed;

120 (4) After election of biennial reporting, any failure to timely file a biennial report or loss of  
121 good standing revokes the biennial reporting election, and the partnership must timely file annual  
122 reports for another five consecutive calendar years before making the election again.

123 (v) Amendments to this section concerning the election of biennial reporting enacted into  
124 law during the Regular Legislative Session of the year 2026, shall take effect on July 1, 2026, and  
125 shall not forgive prior failures to file annual reports or pay annual fees previously due.

**§47B-10-4. Applicability of article to foreign and interstate commerce.**

1 (a) A registered limited liability partnership formed under this article may conduct its  
2 business, carry on its operations and have and exercise the powers granted by this chapter in any  
3 state, territory, district or possession of the United States or in any foreign country.

4 (b) It is the intent of the Legislature that the legal existence of registered limited liability  
5 partnerships formed under this article be recognized outside the boundaries of this state and that  
6 the laws of this state governing such registered limited liability partnerships doing business  
7 outside this state be granted the protection of full faith and credit under the Constitution of the  
8 United States.

9 (c) Notwithstanding section six, article one of this chapter, the internal affairs of registered  
10 limited liability partnerships formed under this article, including the liability of partners for debts,  
11 obligations and liabilities of or chargeable to the partnership, shall be subject to and governed by  
12 the laws of this state.

13 (d) Before transacting business in this state, a foreign registered limited liability partnership  
14 shall:

15 (1) Comply with any statutory or administrative registration or filing requirements governing  
16 the specific type of business in which the partnership is engaged; and

17 (2) File a notice with the Secretary of State, stating the name of the partnership or if its  
18 name is unavailable for use in this state, a limited partnership name that satisfies the requirements  
19 of section four-e of this article, including a copy of the resolution of its partners adopting the

20 fictitious name; the address of its principal office; the address of a registered office and the name  
21 and address of a registered agent for service of process, if any; an e-mail address to where  
22 informational notices and reminders of annual filings may be sent, unless there is a technical  
23 inability to comply; a brief statement of the business in which the partnership engages; the name  
24 and address of each partner authorized to execute instruments on behalf of the partnership and  
25 any other matters that the partnership determines to include; and a brief statement of the business  
26 in which the partnership engages. Such notice shall be effective for ~~two~~ one years from the date of  
27 filing, after which time the partnership shall file a new notice: Provided, That notwithstanding the  
28 provisions of this section, a foreign partnership registered under this section is eligible to elect to  
29 file biennially in accordance with the provisions of §47B-10-1(u).

30 (e) The name of a foreign registered limited liability partnership doing business in this state  
31 shall contain the words "Registered Limited Liability Partnership" or the abbreviation "L.L.P." or  
32 "LLP" as the last words or letters of its name.

33 (f) Notwithstanding section six, article one of this chapter, the internal affairs of foreign  
34 registered limited liability partnerships, including the liability of partners for debts, obligations and  
35 liabilities of or chargeable to the partnership, shall be subject to and governed by the laws of the  
36 jurisdiction in which the foreign registered limited liability partnership is registered.

**CHAPTER 59. FEES, ALLOWANCES AND COSTS; NEWSPAPERS;  
LEGAL ADVERTISEMENTS.**

**ARTICLE 1. FEES AND ALLOWANCES.**

**§59-1-2. Fees to be charged by Secretary of State.**

1 (a) Except as may be otherwise provided in this code, the Secretary of State shall charge  
2 for services rendered in his or her office the following fees to be paid by the person to whom the  
3 service is rendered at the time it is done:

4 (1) For filing, recording, indexing, preserving a record of, and issuing a certificate relating

5 to, the formation, amendment, change of name, registration of trade name, merger, consolidation,  
6 conversion, renewal, dissolution, termination, cancellation, withdrawal, revocation, and  
7 reinstatement of business entities organized within the state, as follows:

8 (A) Articles of incorporation of for-profit corporation, \$100;

9 (B) Articles of incorporation of nonprofit corporation, \$25;

10 (C) Articles of organization of limited liability company, \$100;

11 (D) Agreement of a general partnership, \$50;

12 (E) Certificate of a limited partnership, \$100;

13 (F) Agreement of a voluntary association, \$50;

14 (G) Articles of organization of a business trust, \$50;

15 (H) Amendment or correction of articles of incorporation, including change of name or  
16 increase of capital stock, in addition to any applicable license tax, \$25;

17 (I) Amendment or correction, including change of name, of articles of organization of  
18 business trust, limited liability partnership, limited liability company, or professional limited liability  
19 company; or of certificate of limited partnership; or of agreement of voluntary association, \$25;

20 (J) Amendment and restatement of articles of incorporation, certificate of limited  
21 partnership, agreement of voluntary association or articles of organization of limited liability  
22 partnership, limited liability company or professional limited liability company or business trust,  
23 \$25;

24 (K) Registration of trade name, otherwise designated as a true name, fictitious name or D.  
25 B. A. (doing business as) name for any domestic business entity as permitted by law, \$25;

26 (L) Articles of merger of two corporations, limited partnerships, limited liability partnerships,  
27 limited liability companies or professional limited liability companies, voluntary associations or  
28 business trusts, \$25;

29 (M) Plus for each additional party to the merger in excess of two, \$15;

30 (N) Statement of conversion, when permitted, from one business entity into another

31 business entity, in addition to the cost of filing the appropriate documents to organize the surviving  
32 entity, \$25;

33 (O) Articles of dissolution of a corporation, voluntary association or business trust, or  
34 statement of dissolution of a general partnership, \$25;

35 (P) Revocation of voluntary dissolution of a corporation, voluntary association or business  
36 trust, \$15;

37 (Q) Articles of termination of a limited liability company, cancellation of a limited partnership  
38 or statement of withdrawal of limited liability partnership, \$25;

39 (R) Reinstatement of a limited liability company or professional limited liability company  
40 after administrative dissolution, \$25.

41 (2) For filing, recording, indexing, preserving a record of and issuing a certificate relating to  
42 the registration, amendment, change of name, merger, consolidation, conversion, renewal,  
43 withdrawal or termination within this state of business entities organized in other states or  
44 countries, as follows:

45 (A) Certificate of authority of for-profit corporation, \$100;

46 (B) Certificate of authority of nonprofit corporation, \$50;

47 (C) Certificate of authority of foreign limited liability companies, \$150;

48 (D) Certificate of exemption from certificate of authority, \$25;

49 (E) Registration of a general partnership, \$50;

50 (F) Registration of a limited partnership, \$150;

51 (G) Registration of a limited liability partnership ~~for two-year term~~, \$500;

52 (H) Registration of a voluntary association, \$50;

53 (I) Registration of a trust or business trust, \$50;

54 (J) Amendment or correction of certificate of authority of a foreign corporation, including  
55 change of name or increase of capital stock, in addition to any applicable license tax, \$25;

56 (K) Amendment or correction of certificate of limited partnership, limited liability

57 partnership, limited liability company or professional limited liability company, voluntary  
58 association or business trust, \$25;

59 (L) Registration of trade name, otherwise designated as a true name, fictitious name or D.  
60 B. A. (doing business as) name for any foreign business entity as permitted by law, \$25;

61 (M) Amendment and restatement of certificate of authority or of registration of a  
62 corporation, limited partnership, limited liability partnership, limited liability company or  
63 professional limited liability company, voluntary association or business trust, \$25;

64 (N) Articles of merger of two corporations, limited partnerships, limited liability  
65 partnerships, limited liability companies or professional limited liability companies, voluntary  
66 associations or business trusts, \$25;

67 (O) Plus, for each additional party to the merger in excess of two, \$5;

68 (P) Statement of conversion, when permitted, from one business entity into another  
69 business entity, in addition to the cost of filing the appropriate articles or certificate to organize the  
70 surviving entity, \$25;

71 (Q) Certificate of withdrawal or cancellation of a corporation, limited partnership, limited  
72 liability partnership, limited liability company, voluntary association or business, trust \$25;

73 Notwithstanding any other provision of this section to the contrary, after June 30, 2008, the  
74 fees described in this subdivision that are collected for the issuance of a certificate relating to the  
75 initial registration of a corporation, limited partnership, domestic limited liability company or foreign  
76 limited liability company shall be deposited in the general administrative fees account established  
77 by this section.

78 (3) For receiving, filing and recording a change of the principal or designated office, change  
79 of the agent of process and/or change of officers, directors, partners, members or managers, as  
80 the case may be, of a corporation, limited partnership, limited liability partnership, limited liability  
81 company or other business entity as provided by law, \$15.

82 (4) For receiving, filing and preserving a reservation of a name for each 120 days or for any

83 other period in excess of seven days prescribed by law for a corporation, limited partnership,  
84 limited liability partnership or limited liability company, \$15;

85 (5) For issuing a certificate relating to a corporation or other business entity, as follows:

86 (A) Certificate of good standing of a domestic or foreign corporation, \$10;

87 (B) Certificate of existence of a domestic limited liability company and certificate of  
88 authorization foreign limited liability company, \$10;

89 (C) Certificate of existence of any business entity, trademark or service mark registered  
90 with the Secretary of State, \$10;

91 (D) Certified copy of corporate charter or comparable organizing documents for other  
92 business entities, \$15;

93 (E) Plus, for each additional amendment, restatement or other additional document, \$5;

94 (F) Certificate of registration of the name of a foreign corporation, limited liability company,  
95 limited partnership or limited liability partnership, \$25;

96 (G) And for the annual renewal of the name registration, \$10;

97 (H) Any other certificate not specified in this subdivision, \$10.

98 (6) For issuing a certificate other than those relating to business entities, as provided in this  
99 subsection, as follows:

100 (A) Certificate or apostille relating to the authority of certain public officers, including the  
101 membership of boards and commissions, \$10;

102 (B) Plus, for each additional certificate pertaining to the same transaction, \$5;

103 (C) Any other certificate not specified in this subdivision, \$10;

104 (D) For acceptance, indexing and recordation of service of process for any corporation,  
105 limited partnership, limited liability partnership, limited liability company, voluntary association,  
106 business trust, insurance company, person or other entity as permitted by law, \$15;

107 (E) For shipping and handling expenses for execution of service of process by certified  
108 mail upon any defendant within the United States, which fee is to be deposited to the special

109 revenue account established in this section for the operation of the office of the Secretary of State,  
110 \$5;

111 (F) For shipping and handling expenses for execution of service of process upon any  
112 defendant outside the United States by registered mail, which fee is to be deposited to the special  
113 revenue account established in this section for the operation of the office of the Secretary of State,  
114 \$15;

115 (7) For a search of records of the office conducted by employees of or at the expense of the  
116 Secretary of State upon request, as follows:

117 (A) For any search of archival records maintained at sites other than the office of the  
118 Secretary of State no less than, \$10;

119 (B) For searches of archival records maintained at sites other than the office of the  
120 Secretary of State which require more than one hour, for each hour or fraction of an hour  
121 consumed in making a search, \$10;

122 (C) For any search of records maintained on site for the purpose of obtaining copies of  
123 documents or printouts of data, \$5;

124 (D) For any search of records maintained in electronic format which requires special  
125 programming to be performed by the state information services agency or other vendor any actual  
126 cost, but not less than, \$25;

127 (E) The cost of the search is in addition to the cost of any copies or printouts prepared or  
128 any certificate issued pursuant to or based on the search.

129 (F) For recording any paper for which no specific fee is prescribed, \$5.

130 (8) For producing and providing photocopies or printouts of electronic data of specific  
131 records upon request, as follows:

132 (A) For a copy of any paper or printout of electronic data, if one sheet, \$1;

133 (B) For each sheet after the first, 50 cents;

134 (C) For sending the copies or lists by fax transmission, \$5;

135 (D) For producing and providing photocopies of lists, reports, guidelines and other  
136 documents produced in multiple copies for general public use, a publication price to be established  
137 by the Secretary of State at a rate approximating \$2 plus 10 cents per page and rounded to the  
138 nearest dollar;

139 (E) For electronic copies of records obtained in data format on disk, the cost of the record  
140 in the least expensive available printed format, plus, for each required disk, which shall be  
141 provided by the Secretary of State, \$5.

142 (b) The Secretary of State may propose rules for legislative approval, in accordance with  
143 the provisions of §29A-3-1 *et seq.* of this code, for charges for online electronic access to  
144 database information or other information maintained by the Secretary of State.

145 (c) For any other work or service not enumerated in this section, the fee prescribed  
146 elsewhere in this code or a rule promulgated under the authority of this code.

147 (d) The records maintained by the Secretary of State are prepared and indexed at the  
148 expense of the state and those records shall not be obtained for commercial resale without the  
149 written agreement of the state to a contract including reimbursement to the state for each instance  
150 of resale.

151 (e) The Secretary of State may provide printed or electronic information free of charge as  
152 he or she considers necessary and efficient for the purpose of informing the general public or the  
153 news media.

154 (f) There is hereby continued in the State Treasury a special revenue account to be known  
155 as the Service Fees and Collections Account. Expenditures from the account shall be used for the  
156 operation of the office of the Secretary of State and are not authorized from collections, but are to  
157 be made only in accordance with appropriation by the Legislature and in accordance with the  
158 provisions of §12-3-1 *et seq.* of this code and upon the fulfillment of the provisions set forth in §5A-  
159 2-1 *et seq.* of this code. Notwithstanding any other provision of this code to the contrary, except as  
160 provided in subsection (h) of this section and §59-1-2a of this code, one half of all the fees and

161 service charges established in the following sections and for the following purposes shall be  
162 deposited by the Secretary of State or other collecting agency to that special revenue account and  
163 used for the operation of the office of the Secretary of State:

164 (1) The annual and biennial attorney-in-fact fee for corporations and limited partnerships  
165 established in §11-12C-5 of this code;

166 (2) The fees received for the sale of the State Register, Code of State Rules and other  
167 copies established by rule and authorized by §29A-2-7 of this code;

168 (3) The registration fees, late fees and legal settlements charged for registration and  
169 enforcement of the charitable organizations and professional solicitations established in §29-19-5,  
170 §29-19-9, and §29-19-15b this code;

171 (4) The annual and biennial attorney-in-fact fee for limited liability companies as  
172 designated in §31B-1-108 of this code and the annual and biennial report fee established in §31B-  
173 2-211 of this code: *Provided*, That after ~~June 30, 2008~~July 1, 2026, the annual and biennial report  
174 fees designated in §31B-1-108 of this code shall upon collection, be deposited in the General  
175 Administrative Fees Account described in subsection (h) of this section;

176 (5) The filing fees and search and copying fees for uniform commercial code transactions  
177 established by §46-9-525 of this code;

178 (6) The annual attorney-in-fact fee for licensed insurers established in §33-4-12 of this  
179 code;

180 (7) The fees for the application and record maintenance of all notaries public established  
181 by §39-4-20 of this code;

182 (8) The fees for registering credit service organizations as established by §46A-6C-5 of  
183 this code;

184 (9) The fees for registering and renewing a West Virginia limited liability partnership as  
185 established by §47B-10-1 of this code;

186 (10) The filing fees for the registration and renewal of trademarks and service marks

187 established in §47-2-17 of this code;

188 (11) All fees for services, the sale of photocopies and data maintained at the expense of  
189 the Secretary of State as provided in this section; and

190 (12) All registration, license and other fees collected by the Secretary of State not specified  
191 in this section.

192 (g) Any balance in the service fees and collections account established by this section  
193 which exceeds \$500,000 as of June 30, 2003, and each year thereafter, shall be expired to the  
194 state fund, General Revenue Fund

195 (h)(1) Effective July 1, 2008, there is hereby created in the State Treasury a special  
196 revenue account to be known as the General Administrative Fees Account. Expenditures from the  
197 account shall be used for the operation of the office of the Secretary of State and are not  
198 authorized from collections, but are to be made only in accordance with appropriation by the  
199 Legislature and in accordance with the provisions of §12-3-1 *et seq.* of this code and upon the  
200 fulfillment of the provisions set forth in §11B-2-1 *et seq.* of this code: *Provided*, That for the fiscal  
201 year ending June 30, 2009, expenditures are authorized from collections rather than pursuant to  
202 an appropriation by the Legislature. Any balance in the account at the end of each fiscal year shall  
203 not revert to the General Revenue Fund, but shall remain in the fund and be expended as provided  
204 by this subsection.

205 (2) After June 30, 2008, all the fees and service charges established in §59-1-2a of this  
206 code for the following purposes shall be collected and deposited by the Secretary of State or other  
207 collecting agency in the general administrative fees account and used for the operation of the  
208 office of the Secretary of State:

209 (A) The annual and biennial report fees paid to the Secretary of State by corporations,  
210 limited partnerships, domestic limited liability companies and foreign limited liability companies;

211 (B) The fees for the issuance of a certificate relating to the initial registration of a  
212 corporation, limited partnership, domestic limited liability company or foreign limited liability

213 company described in subdivision (a)(2) of this section; and

214 (C) The fees for the purchase of data and updates related to the state's Business  
215 Organizations Database described in §59-1-2a of this code.

216 (i) There is continued in the office of the Secretary of State a noninterest-bearing, escrow  
217 account to be known as the Prepaid Fees and Services Account. This account shall be for the  
218 purpose of allowing customers of the Secretary of State to prepay for services, with payment to be  
219 held in escrow until services are rendered. Payments deposited in the account shall remain in the  
220 account until services are rendered by the Secretary of State and at that time the fees will be  
221 reallocated to the appropriate general or special revenue accounts. There shall be no fee charged  
222 by the Secretary of State to the customer for the use of this account and the customer may request  
223 the return of any moneys maintained in the account at any time without penalty. The assets of the  
224 prepaid fees and services account do not constitute public funds of the state and are available  
225 solely for carrying out the purposes of this section.

226 (j) A veteran-owned business, as defined in §59-1-2a(a)(13), commenced on or after July  
227 1, 2015, or an active-duty member business, as defined in §59-1-2a(a)(13), commenced on or  
228 after July 1, 2021, is exempt from paying the fees prescribed in paragraphs (a)(1)(A), (a)(1)(B),  
229 (a)(1)(C), (a)(1)(D), (a)(1)(E), (a)(1)(F), and(a)(1)(G) of this section.

230 (k) Notwithstanding any other provisions of this article, after July 1, 2017, the Secretary of  
231 State may offer a fee for expedited services which shall not exceed, \$500.

232 (l) The fees provided for in this section shall remain in effect until such time as the  
233 Legislature has approved rules promulgated by the Secretary of State, in accordance with the  
234 provisions of §29A-3-1 *et seq.* of this code, establishing a schedule of fees for services.

**§59-1-2a. Annual and biennial Business fees to be paid to the Secretary of State; filing of  
annual and biennial reports; purchase of data.**

1 (a) Definitions. — As used in this section:

2 "Annual Report fee" means the fee described in subsection (c) of this section that is to be  
3 paid to the Secretary of State each year by corporations, limited partnerships, domestic limited  
4 liability companies, and foreign limited liability companies. After June 30, 2008, any reference in  
5 this code to a fee paid to the Secretary of State for services as a statutory attorney in fact shall  
6 mean the annual report fee described in this section.

7 "Biennial Report fee" means the biennial fee described in subsection (c) of this section that  
8 is to be paid to the Secretary of State every two years by corporations, limited partnerships,  
9 domestic limited liability companies, and foreign limited liability companies.

10 "Business activity" means all activities engaged in or caused to be engaged in with the  
11 object of gain or economic benefit, direct or indirect, but does not mean any of the activities of  
12 foreign corporations enumerated in §31D-15-1501(b) of this code, except for the activity of  
13 conducting affairs in interstate commerce when activity occurs in this state, nor does it mean any  
14 of the activities of foreign limited liability companies enumerated in §31B-10-1003(a) of this code,  
15 except for the activity of conducting affairs in interstate commerce when activity occurs in this  
16 state.

17 "Corporation" means a "domestic corporation", a "foreign corporation", or a "nonprofit  
18 corporation".

19 "Deliver or delivery" means any method of delivery used in conventional commercial  
20 practice, including, but not limited to, delivery by hand, mail, commercial delivery, and electronic  
21 transmission.

22 "Domestic corporation" means a corporation for profit, which is not a foreign corporation,  
23 incorporated under or subject to chapter 31D of this code.

24 "Domestic limited liability company" means a limited liability company, which is not a  
25 foreign limited liability company, under or subject to chapter 31B of this code.

26 "Foreign corporation" means a for-profit corporation incorporated under a law other than  
27 the laws of this state.

28 "Foreign limited liability company" means a limited liability company organized under a law  
29 other than the laws of this state.

30 "Limited partnership" means a partnership as defined by §47-9-1 of this code.

31 "Nonprofit corporation" means a nonprofit corporation as defined by §31E-1-150 of this  
32 code.

33 "Registration fee" means the fee for the issuance of a certificate relating to the initial  
34 registration of a corporation, limited partnership, domestic limited liability company, or foreign  
35 limited liability company described in §59-1-2(a)(2) of this code. The term "initial registration" also  
36 means the date upon which the registration fee is paid.

37 "Veteran" means any person who has served as an active member of the armed forces of  
38 the United States, the National Guard, or a reserve component as described in 38 U.S.C. §101.  
39 Notwithstanding any provision in this code to the contrary, a veteran must be honorably  
40 discharged or under honorable conditions as described in 38 U.S.C. §101.

41 "Veteran-owned business" or "active-duty member-owned business" means a business  
42 that meets the following criteria:

43 (A) Is at least 51 percent unconditionally owned by one or more veterans, active-duty  
44 members of any branch of the United States military, or their respective spouses; or

45 (B) In the case of a publicly owned business, at least 51 percent of the stock is  
46 unconditionally owned by one or more veterans, active-duty members of any branch of the United  
47 States military, or their respective spouses.

48 (b) Required payment of annual or biennial report fee and filing of annual or biennial report.  
49 — After ~~June 30, 2008~~, July 1, 2026, no corporation, limited partnership, domestic limited liability  
50 company, or foreign limited liability company may engage in any business activity in this state  
51 without paying the annual or biennial report fee and filing the annual or biennial report as required  
52 by this section.

53 (c) Annual or biennial Report fee. — After ~~June 30, 2008~~, July 1, 2026, each corporation,

54 limited partnership, domestic limited liability company, and foreign limited liability company  
55 engaged in or authorized to do business in this state shall pay an annual report fee of \$25 for the  
56 services of the Secretary of State as attorney-in-fact for the corporation, limited partnership,  
57 domestic limited liability company, or foreign limited liability company and for such other  
58 administrative services as may be imposed by law upon the Secretary of State. If a corporation,  
59 limited partnership, domestic limited liability company, or foreign limited liability company elects for  
60 biennial reporting under subdivision (d)(3) of this section, then such corporation, limited  
61 partnership, domestic limited liability company, or foreign limited liability company shall pay a  
62 biennial report fee of \$50 for the services of the Secretary of State as attorney-in-fact for the  
63 corporation, limited partnership, domestic limited liability company, or foreign limited liability  
64 company and for such other administrative services as may be imposed by law upon the Secretary  
65 of State. The fee is due and payable ~~each year after the initial registration of the corporation,~~  
66 ~~limited partnership, domestic limited liability company, or foreign limited liability company with the~~  
67 ~~annual or biennial~~ report described in subsection (d) of this section on or before the dates specified  
68 in subsection (e) of this section. ~~The fee is due and payable each year with the annual report from~~  
69 ~~corporations, limited partnerships, domestic limited liability companies, and foreign limited liability~~  
70 ~~companies that paid the registration fee prior to July 1, 2008, on or before the dates specified in~~  
71 ~~subsection (e) of this section.~~ The annual and biennial report fees received by the Secretary of  
72 State pursuant to this subsection shall be deposited by the Secretary of State in the general  
73 administrative fees account established by §59-1-2 of this code.

74 (d) Annual or biennial report. —

75 (1) After ~~June 30, 2008,~~ July 1, 2026, each corporation, limited partnership, domestic  
76 limited liability company, and foreign limited liability company engaged in or authorized to do  
77 business in this state shall file an annual report. The report is due each year after the initial  
78 registration of the corporation, limited partnership, domestic limited liability company, or foreign  
79 limited liability company with the annual report fee described in subsection (c) of this section on or

80 before the dates specified in subsection (e) of this section. ~~The report is due each year from~~  
81 ~~corporations, limited partnerships, domestic limited liability companies, and foreign limited liability~~  
82 ~~companies that paid the registration fee prior to July 1, 2008, on or before the dates specified in~~  
83 ~~subsection (e) of this section.~~

84 (2)(A) The annual report shall be filed with the Secretary of State on forms provided by the  
85 Secretary of State for that purpose. The annual report shall, in the case of corporations, contain: (i)  
86 The address of the corporation's principal office; (ii) the names and mailing addresses of its  
87 officers and directors; (iii) the name and mailing address of the person on whom notice of process  
88 may be served; (iv) the name and address of the corporation's parent corporation and of each  
89 subsidiary of the corporation licensed to do business in this state; (v) in the case of limited  
90 partnerships, domestic limited liability companies, and foreign limited liability companies, similar  
91 information with respect to their principal or controlling interests as determined by the Secretary of  
92 State or otherwise required by law to be reported to the Secretary of State; (vi) the county or  
93 county code in which the principal office address or mailing address of the company is located; (vii)  
94 business class code; and (viii) any other information the Secretary of State considers appropriate.

95 (B) Notwithstanding any other provision of law to the contrary, the Secretary of State shall,  
96 upon request of any person, disclose, with respect to corporations: (i) The address of the  
97 corporation's principal office; (ii) the names and addresses of its officers and directors; (iii) the  
98 name and mailing address of the person on whom notice of process may be served; (iv) the name  
99 and address of each subsidiary of the corporation and the corporation's parent corporation; (v) the  
100 county or county code in which the principal office address or mailing address of the company is  
101 located; and (vi) the business class code. The Secretary of State shall provide similar information  
102 with respect to information in its possession relating to limited partnerships, domestic limited  
103 liability companies, and foreign limited liability companies, similar information with respect to their  
104 principal or controlling interests.

105 (3) Notwithstanding any provision of this section to the contrary, any corporation, limited

106 partnership, domestic limited liability company, or foreign limited liability company authorized to do  
107 business in this state may elect to file a biennial report in lieu of an annual report if the corporation,  
108 limited partnership, domestic limited liability company, or foreign limited liability company has  
109 timely filed all required annual reports under this section for five consecutive calendar years and is  
110 in good standing with the Secretary of State at the time of election.

111 (A) The election shall be made at the time of filing the fifth consecutive timely annual report,  
112 or, for any corporation, limited partnership, domestic limited liability company, or foreign limited  
113 liability company that has already satisfied the five-year timely filing requirement as of the effective  
114 date of this subsection, at any time between January 1 and July 1 of the next calendar year  
115 following the effective date of this subsection in a form and manner prescribed by the Secretary of  
116 State;

117 (B) Upon making the biennial reporting election, the corporation, limited partnership,  
118 domestic limited liability company, or foreign limited liability company is not required to file an  
119 annual report for the next calendar year. The first biennial report shall be delivered to the Secretary  
120 of State between January 1 and July 1 of the second calendar year following the calendar year in  
121 which the election is made, and every two years thereafter;

122 (C) Biennial reports shall include the same information as the annual reports outlined in  
123 subsection (a) of this section and shall be delivered in a form and manner prescribed by the  
124 Secretary of State. If a biennial report does not contain the information required in subsection (a)  
125 of this section, the Secretary of State shall promptly notify the reporting corporation, limited  
126 partnership, domestic limited liability company, or foreign limited liability company and return the  
127 report to it for correction. If the report is corrected to contain the information required in subsection  
128 (a) of this section and delivered to the Secretary of State within 60 days after the effective date of  
129 the notice, it is timely filed;

130 (D) After election of biennial reporting, any failure to timely file a biennial report or loss of  
131 good standing revokes the biennial reporting election, and the corporation, limited partnership,

132 domestic limited liability company, or foreign limited liability company must timely file annual  
133 reports for another five consecutive calendar years before making the election again;

134 (E) Amendments to this section concerning the election of biennial reporting enacted into  
135 law during the Regular Legislative Session of the year 2026, shall take effect on July 1, 2026, and  
136 shall not forgive prior failures to file annual reports or pay annual fees previously due.

137 (e) Annual or biennial reports and fees due by June 30. — Each domestic and foreign  
138 corporation, limited partnership, limited liability company, and foreign limited liability company  
139 shall file with the Secretary of State the annual or biennial report and pay the annual or biennial  
140 report fee on or before 11:59 PM on June 30 of each year or every two years if an election for  
141 biennial reporting under subdivision (d)(3) of this section is properly made.

142 (f) Deposit of fees. — The annual and biennial report fees received by the Secretary of  
143 State pursuant to this section shall be deposited by the Secretary of State in the general  
144 administrative fees account established by §59-1-2 of this code.

145 (g)(1) Duty to pay. — It is the duty of each corporation, limited partnership, limited liability  
146 company, and foreign limited liability company required to pay the ~~annual~~ report fees imposed  
147 under this article to remit them with a properly completed ~~annual~~ report to the Secretary of State,  
148 and if it fails to do so it is subject to the late fees prescribed in subsection (h) of this section and  
149 dissolution or revocation, pursuant to this code: *Provided*, That before dissolution or revocation for  
150 failure to pay fees may occur, the Secretary of State shall notify the entity by certified mail, return  
151 receipt requested, of its failure to pay, all late fees or bad check fees associated with the failure to  
152 pay, and the date upon which dissolution or revocation will occur if all fees are not paid in full. The  
153 certified mail required by this subdivision shall be postmarked at least 30 days before the  
154 dissolution or revocation date listed in the notice.

155 (2) Bad check fee. — If any corporation, limited partnership, limited liability company, or  
156 foreign limited liability company submits payment by check or money order for the ~~annual~~ report  
157 fee imposed under this article and the check or money order is rejected because there are

158 insufficient funds in the account, an invalid account number is provided, or the account is closed,  
159 the Secretary of State shall assess a bad check fee to the corporation, limited partnership, limited  
160 liability company, or foreign limited liability company that is equivalent to the service charge paid  
161 by the Secretary of State due to the rejected check or money order. The bad check fee assessed  
162 under this subdivision shall be deposited into the account or accounts from which the Secretary of  
163 State paid the service charge.

164 (h) Late fees. —

165 (1) The following late fees are in addition to any other penalties and remedies available  
166 elsewhere in this code:

167 (A) Administrative late fee. — The Secretary of State shall assess upon each corporation,  
168 limited partnership, limited liability company, and foreign limited liability company delinquent in the  
169 payment of an annual or biennial report fee or the filing of an annual or biennial report an  
170 administrative late fee in the amount of \$50 for an annual delinquency and \$100 for a biennial  
171 delinquency.

172 (B) Administrative late fees for nonprofit corporations. — The Secretary of State shall  
173 assess each nonprofit corporation delinquent in the payment of an annual or biennial report fee or  
174 the filing of an annual or biennial report an administrative late fee in the amount of \$25 for an  
175 annual delinquency and \$50 for a biennial delinquency.

176 (2) The Secretary of State shall deposit the first \$25,000 of fees collected under this  
177 subsection into the General Administrative Fees Account established in §59-1-2(h) of this code  
178 and shall deposit any additional fees collected under this section into the General Revenue Fund  
179 of the state.

180 (i) Reports to Tax Commissioner; suspension, cancellation or withholding of business  
181 registration certificate. —

182 (1) The Secretary of State shall, within 20 days after the close of each month, make a  
183 report to the Tax Commissioner for the preceding month, in which he or she shall set out the name

184 of every business entity to which he or she issued a certificate to conduct business in the State of  
185 West Virginia during that month. The report shall set out the names and addresses of all  
186 corporations, limited partnerships, limited liability companies, and foreign limited liability  
187 companies to which he or she issued certificates of change of name or of change of location of  
188 principal office, dissolution, withdrawal, or merger. If the Secretary of State fails to make the report,  
189 it is the duty of the Tax Commissioner to report such failure to the Governor. A writ of mandamus  
190 lies for correction of such failure.

191 (2) Notwithstanding any other provision of this code to the contrary, upon receipt of notice  
192 from the Secretary of State that a corporation, limited partnership, limited liability company, and  
193 foreign limited liability company is more than 30 days delinquent in the payment of annual report  
194 fees or in the filing of an annual report required by this section, or if a corporation, limited  
195 partnership, limited liability company, or foreign limited liability company which elected for biennial  
196 reporting under subdivision (d)(3) of this section is more than 60 days delinquent in the payment of  
197 biennial report fees or in the filing of a biennial report required by this section, the Tax  
198 Commissioner may suspend, cancel, or withhold a business registration certificate issued to or  
199 applied for by the delinquent corporation, limited partnership, limited liability company, or foreign  
200 limited liability company until the same is paid and filed in the manner provided for the suspension,  
201 cancellation, or withholding of business registration certificates for other reasons under §11-12-1  
202 *et seq.* of this code.

203 (j) Purchase of data. — The Secretary of State shall provide electronically, for purchase,  
204 any data maintained in the Secretary of State's Business Organizations Database. For the  
205 electronic purchase of the entire Business Organizations Database, the cost is \$12,000. For the  
206 purchase of the monthly updates of the Business Organizations Database, the cost is \$1,000 per  
207 month. The fees received by the Secretary of State pursuant to this subsection shall be deposited  
208 by the Secretary of State in the general administrative fees account established by §59-1-2 of this  
209 code.

210 (k) The Secretary of State may collect the service fee per transaction, if any, charged for an  
211 online service from any customer who purchases data or conducts transactions through an online  
212 service.

213 (l) Rules. — The Secretary of State may propose rules for legislative approval, in  
214 accordance with the provisions of §29A-3-1 *et seq.* of this code, to implement this article.

215 (m) A veteran-owned business, as defined in this section, commenced on or after July 1,  
216 2015, or an active-duty member-owned business, as defined in this section, commenced on or  
217 after July 1, 2021, is exempt from paying the annual report fee, required by this section, for the first  
218 four years after its initial registration: *Provided*, That a veteran-owned business or an active-duty  
219 member-owned business is not exempt from any filing deadlines or other fees required by this  
220 section.

221 (n) The Secretary of State may waive new business registration fees at up to three  
222 entrepreneurship events or conferences within the state of West Virginia.

223 (o) Any person, firm, corporation, or association that is a nongovernmental entity who  
224 solicits the purchase of or payment for a product or service from businesses with which they do not  
225 have a pre-existing commercial relationship for ~~annual~~ report filing under subsection (d) of this  
226 section by means of a mailing, electronic mail, or facsimile, shall include all of the following  
227 requirements on each solicitation:

228 (1) Conspicuously display in the heading of the solicitation a disclosure on the front and  
229 back of each page, the following statement in 16-point bold Helvetica font and in all capital letters:  
230 "THIS PRODUCT OR SERVICE HAS NOT BEEN APPROVED OR ENDORSED BY ANY  
231 GOVERNMENTAL AGENCY, AND THIS OFFER IS NOT BEING MADE BY AN AGENCY OF  
232 THE GOVERNMENT";

233 (2) In the case of a mailed solicitation, the envelope or outside cover or wrapper in which  
234 the solicitation is mailed, conspicuously display in 16-point bold Helvetica font and in all capital  
235 letters on the front of the envelope, outside cover, or wrapper, the following disclosure: "THIS IS

236 NOT A GOVERNMENT DOCUMENT"; and

237 (3) On each fee schedule page, the following disclosure in 12-point bold font: "Annual  
238 Report filings may be filed directly with the Secretary of State for the statutory \$25 fee". If a biennial  
239 report election has been made under subdivision (d)(3) of this section, then the following  
240 disclosure in 12-point bold font: "Biennial Report filings may be filed directly with the Secretary of  
241 State for the statutory \$50 fee".

242 (p) Any person who violates subsection (o) of this section is guilty of a misdemeanor and,  
243 upon conviction thereof, shall be fined up to \$1,000 for each noncompliant solicitation, or confined  
244 in jail for a period of up to one year, or both fined and confined.

245 (q) Any person harmed as a result of a violation of subsection (o) of this section may  
246 recover damages in an amount equal to three times the amount solicited, any associated court  
247 costs and attorneys' fees, and any other damages, at the discretion of the court.

248 (r) Amendments to this section concerning the election of biennial reporting enacted into  
249 law during the Regular Legislative Session of the year 2026, shall take effect on July 1, 2026, and  
250 shall not forgive prior failures to file annual reports or pay annual fees previously due.

NOTE: The purpose of this bill is to allow for biennial reporting by all entity types.

Strike-throughs indicate language that would be stricken from a heading or the present law  
and underscoring indicates new language that would be added.