

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

ENROLLED

House Bill 5227

BY DELEGATES FUNKHOUSER, MOORE, HILLENBRAND,

RIDENOUR, AND HECKERT

(REQUESTED BY THE OFFICE OF THE SECRETARY OF STATE)

[Passed March 10, 2026; in effect July 1, 2026]

1 AN ACT to amend and reenact §59-1-2a of the Code of West Virginia, 1931, as amended, relating
2 to filings and fees within the Secretary of State's office; allowing biennial reports;
3 establishing biennial report fee; requiring reports to contain email addresses; providing for
4 the amount the Secretary of State may charge under this section for a bad check fee;
5 allowing the Secretary of State to waive late fees; providing for a veteran-owned business
6 logotype; and providing for an effective date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. FEES AND ALLOWANCES.

**§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. Any reference in this code to a fee paid
5 to the Secretary of State for services as a statutory attorney in fact shall mean the annual report
6 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:

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, July 1, 2026, a corporation, limited partnership, domestic limited liability company, or
50 foreign limited liability company may not engage in any business activity in this state without
51 paying the annual or biennial report fee and filing the annual or biennial report as required by this
52 section.

53 (c) *Annual or biennial report fee.* — After July 1, 2026, each corporation, limited
54 partnership, domestic limited liability company, and foreign limited liability company engaged in
55 or authorized to do business in this state shall pay an annual report fee of \$25 for the services of
56 the Secretary of State as attorney-in-fact for the corporation, limited partnership, domestic limited
57 liability company, or foreign limited liability company and for any other administrative services
58 imposed by law upon the Secretary of State. If a corporation, limited partnership, domestic limited
59 liability company, or foreign limited liability company elects for biennial reporting under subdivision
60 (d)(3) of this section, then the corporation, limited partnership, domestic limited liability company,
61 or foreign limited liability company shall pay a biennial report fee of \$50 for the services of the
62 Secretary of State as attorney-in-fact for the corporation, limited partnership, domestic limited
63 liability company, or foreign limited liability company and for any other administrative services
64 imposed by law upon the Secretary of State. The fee is due and payable with the annual or
65 biennial report described in subsection (d) of this section on or before the dates specified in
66 subsection (e) of this section. The annual and biennial report fees received by the Secretary of
67 State pursuant to this subsection shall be deposited by the Secretary of State in the general
68 administrative fees account established by §59-1-2 of this code.

69 (d) *Annual or biennial report.* —

70 (1) After July 1, 2026, each corporation, limited partnership, domestic limited liability
71 company, and foreign limited liability company engaged in or authorized to do business in this
72 state shall file an annual or biennial report. The report is due annually or biennially, subject to the
73 other provisions of this code, after the initial registration of the corporation, limited partnership,
74 domestic limited liability company, or foreign limited liability company with the annual or biennial
75 report fee described in subsection (c) of this section on or before the dates specified in subsection
76 (e) of this section.

77 (2) The annual or biennial report shall be filed with the Secretary of State on forms
78 provided by the Secretary of State for that purpose.

79 (A) The annual or biennial report shall, in the case of corporations, contain:

80 (i) The address of the corporation's principal office;

81 (ii) the names and mailing addresses of its officers and directors;

82 (iii) the name and mailing address of the person on whom notice of process may be
83 served;

84 (iv) the name and address of the corporation's parent corporation and of each subsidiary
85 of the corporation licensed to do business in this state;

86 (v) the county or county code in which the principal office address or mailing address of
87 the company is located;

88 (vi) business class code;

89 (vii) an e-mail address where informational notices and reminders of annual or biennial
90 filings may be sent, unless there is a technical inability to comply; and

91 (viii) any other information the Secretary of State considers appropriate.

92 Limited partnerships, domestic limited liability companies, and foreign limited liability
93 companies shall provide similar information with respect to their principal or controlling interests

94 as determined by the Secretary of State or otherwise required by law to be reported to the
95 Secretary of State.

96 (B) Notwithstanding any other provision of law to the contrary, the Secretary of State shall,
97 upon request of any person, disclose, with respect to corporations:

98 (i) The address of the corporation's principal office;

99 (ii) the names and addresses of its officers and directors;

100 (iii) the name and mailing address of the person on whom notice of process may be
101 served;

102 (iv) the name and address of each subsidiary of the corporation and the corporation's
103 parent corporation;

104 (v) the county or county code in which the principal office address or mailing address of
105 the company is located; and

106 (vi) the business class code.

107 The Secretary of State shall provide similar information with respect to information in its
108 possession relating to limited partnerships, domestic limited liability companies, and foreign
109 limited liability companies, similar information with respect to their principal or controlling interests.

110 (3) Notwithstanding any provision of this section to the contrary, any corporation, limited
111 partnership, domestic limited liability company, or foreign limited liability company authorized to
112 do business in this state may elect to file a biennial report in lieu of an annual report if the
113 corporation, limited partnership, domestic limited liability company, or foreign limited liability
114 company has timely filed all required annual reports under this section for five consecutive
115 calendar years and is in good standing with the Secretary of State at the time of election. The
116 election shall meet the following requirements:

117 (A) The election shall be made at the time of filing the fifth consecutive timely annual
118 report, or, for any corporation, limited partnership, domestic limited liability company, or foreign
119 limited liability company that has already satisfied the five-year timely filing requirement as of the

120 effective date of this subsection, at any time between January 1 and July 1 of the next calendar
121 year following the effective date of this subsection in a form and manner prescribed by the
122 Secretary of State;

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

128 (C) Biennial reports shall include the same information as the annual reports outlined in
129 subdivision (2) of this subsection and shall be delivered in a form and manner prescribed by the
130 Secretary of State. If a biennial report does not contain the information required in subdivision (2)
131 of this subsection, the Secretary of State shall promptly notify the reporting corporation, limited
132 partnership, domestic limited liability company, or foreign limited liability company and return the
133 report to it for correction. If the report is corrected to contain the information required in subdivision
134 (2) of this subsection and delivered to the Secretary of State within 60 days after the effective
135 date of the notice, it is timely filed;

136 (D) After election of biennial reporting, if a corporation, limited partnership, domestic
137 limited liability company, or foreign limited liability company fails to timely file a biennial report or
138 loses good standing with the Secretary of State's office, the option to file biennially may be
139 revoked by the Secretary of State, and the corporation, limited partnership, domestic limited
140 liability company, or foreign limited liability company must timely file annual reports for another
141 five consecutive calendar years before making the election again; and

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

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

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

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

163 (2) *Bad check fee.* — If any corporation, limited partnership, limited liability company, or
164 foreign limited liability company submits payment by check or money order for the annual or
165 biennial report fee imposed under this article and the check, money order, or automatic bank
166 transfer is rejected or declined because there are insufficient funds in the account, an invalid
167 account number is provided, the account is closed, or for any other reason, the Secretary of State
168 shall assess a bad check fee to the corporation, limited partnership, limited liability company, or
169 foreign limited liability company not exceeding an amount equal to \$5 plus any amount passed
170 on from a financial institution on a drawer or indorser. The bad check fee assessed under this

171 subdivision shall be deposited into the account or accounts from which the Secretary of State
172 paid the service charge.

173 (h) Late fees. —

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

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

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

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

189 (3) With respect to any fees collected under this section, the Secretary of State may waive
190 or reduce an administrative late fee if the delinquency in the payment of an annual or biennial
191 report fee or the filing of an annual or biennial report is determined by the Secretary of State to
192 have been caused by circumstances beyond the control of the filer or the filer's agent. In
193 determining whether to waive or reduce the late fee, the Secretary of State may consider:

194 (A) The history of compliance and timely payment and filing including, but not limited to,
195 previous waiver requests, late filings, and late payments;

196 (B) The weight and sufficiency of the evidence supporting the request to waive or reduce
197 the late fee for the late filing or payment;

198 (C) Any evidence which shows that the late payment or late filing was caused by
199 circumstances that were not directly related to the actions of the filer or the filer's agent; and

200 (D) Any other factor considered by the Secretary of State.

201 (i) *Reports to Tax Commissioner; suspension, cancellation, or withholding of business*
202 *registration certificate.* —

203 (1) The Secretary of State shall, within 20 days after the close of each month, make a
204 report to the Tax Commissioner for the preceding month, in which he or she shall set out the
205 name of every business entity to which he or she issued a certificate to conduct business in the
206 State of West Virginia during that month. The report shall set out the names and addresses of all
207 corporations, limited partnerships, limited liability companies, and foreign limited liability
208 companies to which he or she issued certificates of change of name or of change of location of
209 principal office, dissolution, withdrawal, or merger. If the Secretary of State fails to make the
210 report, the Tax Commissioner shall report the failure to the Governor. A writ of mandamus lies for
211 correction of the failure.

212 (2) Notwithstanding any other provision of this code to the contrary, upon receipt of notice
213 from the Secretary of State that a corporation, limited partnership, limited liability company, and
214 foreign limited liability company is more than 30 days delinquent in the payment of annual or
215 biennial report fees or in the filing of an annual or biennial report required by this section, or if a
216 corporation, limited partnership, limited liability company, or foreign limited liability company which
217 elected for biennial reporting under subdivision (d)(3) of this section is more than 60 days
218 delinquent in the payment of biennial report fees or in the filing of a biennial report required by
219 this section, the Tax Commissioner may suspend, cancel, or withhold a business registration
220 certificate issued to or applied for by the delinquent corporation, limited partnership, limited liability
221 company, or foreign limited liability company until the same is paid and filed in the manner

222 provided for the suspension, cancellation, or withholding of business registration certificates for
223 other reasons under §11-12-1 *et seq.* of this code.

224 (j) *Purchase of data.* — The Secretary of State shall provide electronically, for purchase,
225 any data maintained in the Secretary of State’s Business Organizations Database. For the
226 electronic purchase of the entire Business Organizations Database, the cost is \$12,000. For the
227 purchase of the monthly updates of the Business Organizations Database, the cost is \$1,000 per
228 month. The fees received by the Secretary of State pursuant to this subsection shall be deposited
229 by the Secretary of State in the General Administrative Fees Account established by §59-1-2 of
230 this code.

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

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

236 (m) A veteran-owned business, as defined in this section, commenced on or after July 1,
237 2015, or an active-duty member-owned business, as defined in this section, commenced on or
238 after July 1, 2021, is exempt from paying the annual report fee, required by this section, for the
239 first four years after its initial registration: *Provided*, That a veteran-owned business or an active-
240 duty member-owned business is not exempt from any filing deadlines or other fees required by
241 this section. No later than July 1, 2026, the Secretary of State shall develop and design an official
242 veteran-owned business logotype to be used by a veteran-owned business.

243 (1) The logotype shall not include any language that may be construed as an endorsement
244 by the State and shall only indicate that the business is a veteran-owned business.

245 (2) No later than 90 days after the effective date of this subsection, the Secretary of State
246 shall develop an application for which a veteran-owned business may apply to use the logotype.

247 (3) The Secretary of State shall develop guidelines with the criteria to establish veteran-
248 owned status of businesses applying for the logotype.

249 (4) The Secretary of State may provide a space on the application where an applicant may
250 voluntarily make a contribution of any amount to be deposited into the West Virginia Veterans'
251 Home Loan Mortgage Fund.

252 (5) No later than 60 days after the creation of a logotype under this subsection, the
253 Secretary of State shall post a notice that:

254 (1) The logotype under this subsection is available for use by an approved veteran-owned
255 business; and

256 (2) Includes instructions on how to complete and submit an application.

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

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

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

269 (2) In the case of a mailed solicitation, the envelope or outside cover or wrapper in which
270 the solicitation is mailed, conspicuously display in 16-point bold Helvetica font and in all capital
271 letters on the front of the envelope, outside cover, or wrapper, the following disclosure: "THIS IS
272 NOT A GOVERNMENT DOCUMENT"; and

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

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

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

284 (r) Amendments to this section enacted into law during the Regular Legislative Session of
285 the year 2026, shall take effect on July 1, 2026, and shall not forgive prior failures to file annual
286 reports or pay annual fees previously due.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

.....
Clerk of the House of Delegates

.....
Clerk of the Senate

Originated in the House of Delegates.

In effect July 1, 2026.

.....
Speaker of the House of Delegates

.....
President of the Senate

The within is this the.....
Day of, 2026.

.....
Governor