



CHESTER J. CULVER
GOVERNOR

OFFICE OF THE GOVERNOR

PATTY JUDGE
LT. GOVERNOR

March 15, 2010

The Honorable Michael Mauro
Secretary of State
State Capitol Building
LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 2111, an Act providing notification to the department of workforce development by the secretary of state when certain business entities apply for reinstatement after dissolution to ensure certain tax obligations have been fulfilled.

The above House File is hereby approved this date.

Sincerely,

A handwritten signature in black ink, appearing to read "Chester J. Culver".

Chester J. Culver
Governor

CJC:bdj

cc: Secretary of the Senate
Chief Clerk of the House





House File 2111

AN ACT

PROVIDING NOTIFICATION TO THE DEPARTMENT OF WORKFORCE DEVELOPMENT BY THE SECRETARY OF STATE WHEN CERTAIN BUSINESS ENTITIES APPLY FOR REINSTATEMENT AFTER DISSOLUTION TO ENSURE CERTAIN TAX OBLIGATIONS HAVE BEEN FULFILLED.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

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

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

a. The secretary of state shall refer the federal tax identification number contained in the application for

reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the corporation. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the corporation, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

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

a. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the limited liability company. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the limited liability company, the secretary of state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.

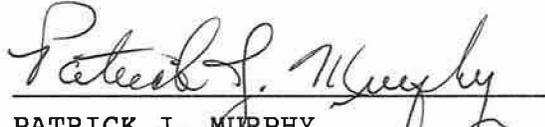
Sec. 4. Section 501.813, subsection 2, paragraph a, Code 2009, is amended to read as follows:

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

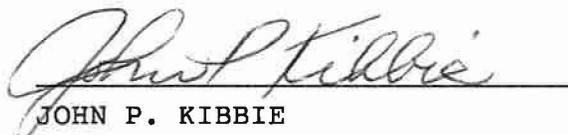
Sec. 5. Section 504.1423, subsection 2, paragraph a, Code 2009, is amended to read as follows:

a. The secretary of state shall refer the federal tax identification number contained in the application for reinstatement to the ~~department~~ departments of revenue and workforce development. The ~~department~~ departments of revenue and workforce development shall report to the secretary of state the tax status of the corporation. If ~~the~~ either department reports to the secretary of state that a filing delinquency or liability exists against the corporation, the secretary of

state shall not cancel the certificate of dissolution until the filing delinquency or liability is satisfied.



PATRICK J. MURPHY
Speaker of the House



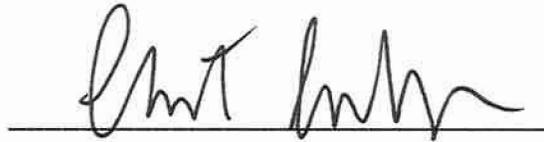
JOHN P. KIBBIE
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2111, Eighty-third General Assembly.



MARK BRANDSGARD
Chief Clerk of the House

Approved March 15th, 2010



CHESTER J. CULVER
Governor