

Effective 5/1/2024

Repealed 10/1/2026

16-10a-1422 Reinstatement following dissolution.

- (1) A corporation dissolved under Section 16-10a-1403 or 16-10a-1421 may apply to the division for reinstatement under the corporation's same corporate name at any time after the effective date of dissolution if the corporation's corporate name is available and the corporation delivers to the division for filing an application for reinstatement that:
 - (a) states:
 - (i) the effective date of the corporation's dissolution;
 - (ii) the corporation's corporate name as of the effective date of dissolution;
 - (iii) that the grounds for dissolution either did not exist or have been eliminated;
 - (iv) the corporate name under which the corporation is being reinstated;
 - (v) that the name stated in Subsection (1)(a)(iv) satisfies the requirements of Section 16-10a-401;
 - (vi) that the corporation has paid all fees or penalties imposed under this chapter or other applicable state law;
 - (vii) that the corporation:
 - (A) has paid any taxes, fees, or penalties owed to the State Tax Commission; or
 - (B) is current on a payment plan with the State Tax Commission for any taxes, fees, or penalties owed to the State Tax Commission;
 - (viii) the address of the corporation's registered office in this state;
 - (ix) the name of the corporation's registered agent at the office stated in Subsection (1)(a)(viii);
 - (x) the federal employer identification number of the corporation; and
 - (xi) any additional information the division determines to be necessary or appropriate; and
 - (b) includes the written consent to appointment by the designated registered agent.
- (2) A corporation administratively dissolved under Section 16-10a-1403 or 16-10a-1421 on or after May 1, 2019, but before May 1, 2024, may apply for reinstatement under the corporation's same corporate name if the corporation's name is available and the corporation delivers to the division for filing an application for reinstatement that satisfies the requirements of Subsections (1)(a)(i), (1)(a)(ii), (1)(a)(iv) through (xi), and (1)(b).
- (3) A corporation administratively dissolved under Section 16-10a-1403 or 16-10a-1421 retains the corporation's corporate name and assumed name, as described in Section 42-2-6.6, for five years after the day on which the dissolution is effective.
- (4)
 - (a) After receiving a corporation's application for reinstatement, the division shall:
 - (i) provide the State Tax Commission with the corporation's federal employer identification number; and
 - (ii) request that the State Tax Commission certify that the corporation is in good standing.
 - (b) The State Tax Commission shall certify that a corporation is in good standing if the corporation:
 - (i) has paid all taxes, fees, and penalties the corporation owed to the State Tax Commission; or
 - (ii) is current on a payment plan with the State Tax Commission for all taxes, fees, and penalties the corporation owes to the State Tax Commission.
 - (c) If a corporation is not in good standing as described in Subsection (4)(b), the State Tax Commission shall:
 - (i) notify the division, stating that the corporation is not in good standing; and
 - (ii) notify the corporation, explaining in detail why the corporation is not in good standing.
- (5)

- (a) The division shall revoke the administrative dissolution if:
 - (i) the division determines that the application for reinstatement contains the information required under Subsection (1) or (2);
 - (ii) the division determines that the information in the application is correct; and
 - (iii) the State Tax Commission certifies that the corporation is in good standing as described in Subsection (4)(b).
 - (b) The division shall mail to the corporation in the manner provided in Subsection 16-10a-1421(5) written notice of:
 - (i) the revocation; and
 - (ii) the effective date of the revocation.
- (6)
- (a) When the reinstatement is effective, the reinstatement relates back to the effective date of the administrative dissolution.
 - (b) Upon reinstatement:
 - (i) an act of the corporation during the period of dissolution is effective and enforceable as if the administrative dissolution had never occurred; and
 - (ii) the corporation may carry on the corporation's business, under the name provided in the application for reinstatement, as if the administrative dissolution had never occurred.

Repealed by Chapter 93, 2026 General Session
Amended by Chapter 232, 2024 General Session