Effective 10/1/2026

Part 6
Administrative Dissolution

Effective 10/1/2026

16-1a-601 Definitions.

Reserved.

Enacted by Chapter 93, 2026 General Session

Effective 10/1/2026

16-1a-602 Grounds for administrative dissolution of a domestic filing entity.

The division may bring an action to dissolve a domestic filing entity administratively if the domestic filing entity fails to:

(1) pay a fee, tax, interest, or penalty that the division requires, within six months after the day on which the division requires payment;

(2) deliver to the division for filing an annual report not later than 60 days after the day on which the the annual report is due; or

(3) maintain a registered agent in this state for 60 consecutive calendar days.

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16-1a-603 Procedure and effect of administrative dissolution of a domestic filing entity.

(1) If the division determines that one or more conditions for administrative dissolution described in Section 16-1a-602 exist, the division shall serve the domestic filing entity with a notice of the division's determination.

(2) A domestic filing entity may for up to 60 days after the day on which the division serves the notice described in Subsection (1):

(a) cure each condition the division lists in the notice; or

(b) demonstrate to the satisfaction of the division that each condition the division lists in the notice does not exist.

(3) If a domestic filing entity fails to comply with Subsection (2)(a) or (b) within the time limit described in Subsection (2), the division shall administratively dissolve the domestic filing entity by signing a statement of administrative dissolution that states:

(a) each condition that prompted the dissolution; and

(b) the effective date of the dissolution.

(4) A domestic filing entity that the division administratively dissolves continues the domestic filing entity's existence as the same type of entity but may not conduct any activity except an activity that is necessary to:

(a)

(i) wind up the domestic filing entity's activities and affairs; and

(ii) liquidate the domestic filing entity's assets in the manner provided in the domestic filing entity's domestic law; or

(b) apply for reinstatement in accordance with Section 16-1a-604.

(5) The administrative dissolution of a domestic filing entity does not terminate the authority of the domestic filing entity's registered agent.

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16-1a-604 Reinstatement of a domestic filing entity.

(1) A domestic filing entity that is administratively dissolved under Section 16-1a-603 may apply to the division for reinstatement under the domestic filing entity's same name at any time after the effective date of dissolution if the domestic filing entity's name is available and the domestic filing entity delivers to the division for filing an application for reinstatement that states:

(a) the name of the domestic filing entity at the time of the domestic filing entity's administrative dissolution and, if needed, a different name that satisfies Section 16-1a-302;

(b) the address of the principal office of the domestic filing entity and the name and address of the domestic filing entity's registered agent;

(c) the effective date of the domestic filing entity's administrative dissolution;

(d) that the domestic filing entity has paid all fees or penalties imposed under this chapter or other applicable state law;

(e) that the domestic filing entity:

(i) has paid any tax, fee, or penalty the domestic filing entity owes to the State Tax Commission; or

(ii) is current on a payment plan with the State Tax Commission for any tax, fee, or penalty the domestic filing entity owes to the State Tax Commission;

(f) that the grounds for dissolution do not exist or have been cured;

(g) the federal employer identification number of the domestic filing entity if the domestic filing entity is organized under:

(i) Chapter 6a, Utah Revised Nonprofit Corporation Act;

(ii) Chapter 10a, Utah Revised Business Corporation Act;

(iii) Chapter 10b, Benefit Corporation Act; or

(iv) Chapter 11, Professional Corporation Act; and

(h) any additional information the division determines to be necessary or appropriate.

(2) A domestic filing entity administratively dissolved under Section 16-1a-603 on or after May 1, 2019, but before May 1, 2024, may apply for reinstatement under the domestic filing entity's same name if the domestic filing entity's name is available and the domestic filing entity delivers to the division for filing an application for reinstatement that satisfies the requirements of Subsection (1).

(3) A domestic filing entity retains the domestic filing entity's name and D.B.A., as described in Section 42-2-105, for five years after the day on which the dissolution is effective.

(4)

(a) After receiving a domestic filing entity's application for reinstatement, if the domestic filing entity is organized under Chapter 6a, Utah Revised Nonprofit Corporation Act, Chapter 10a, Utah Revised Business Corporation Act, Chapter 10b, Benefit Corporation Act, or Chapter 11, Professional Corporation Act, the division shall:

(i) provide to the State Tax Commission the domestic filing entity's federal employer identification number; and

(ii) request that the State Tax Commission certify that the domestic filing entity is in good standing.

(b) The State Tax Commission shall certify that a domestic filing entity is in good standing if the domestic filing entity:

(i) has paid each tax, fee, and penalty the domestic filing entity owes to the State Tax Commission; or

(ii) is current on a payment plan with the State Tax Commission for each tax, fee, or penalty the domestic filing entity owes to the State Tax Commission.

(c) If a domestic filing entity is not in good standing as described in Subsection (4)(b), the State Tax Commission shall:

(i) notify the division, stating that the domestic filing entity is not in good standing;

(ii) notify the domestic filing entity that the domestic filing entity is not in good standing; and

(iii) provide to the domestic filing entity a detailed explanation of why the domestic filing entity is not in good standing.

(5) With respect to a domestic filing entity applying for reinstatement in accordance with Subsection (1), if the following conditions are met, the division shall take the actions described in Subsection (6):

(a) the division determines that an application under Subsection (1) contains the information required by Subsection (1) and that the information contained in the application is correct;

(b) the division determines that the domestic filing entity has made each payment that the domestic filing entity is required to make to the division by Subsection (1)(d);

(c) the domestic filing entity is organized under Chapter 6a, Utah Revised Nonprofit Corporation Act, Chapter 10a, Utah Revised Business Corporation Act, Chapter 10b, Benefit Corporation Act, or Chapter 11, Professional Corporation Act; and

(d) the State Tax Commission certifies that the domestic filing entity is in good standing as described in Subsection (4)(b).

(6) If the conditions of Subsection (5) are met, the division shall:

(a) cancel the administrative dissolution of the domestic filing entity;

(b) prepare a statement of reinstatement that states:

(i) how each condition of Subsection (5) is met; and

(ii) the effective date of reinstatement;

(c) file the statement of reinstatement; and

(d) serve a copy of the statement of reinstatement on the domestic filing entity.

(7) When reinstatement under this section is effective, the following rules apply:

(a) the reinstatement relates back to and takes effect as of the effective date of the administrative dissolution;

(b) the domestic filing entity may resume the domestic filing entity's activities and affairs as if the administrative dissolution had not occurred; and

(c) the rights of a person arising out of an act or omission in reliance on the dissolution before the person knew or had notice of the reinstatement are not affected.

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16-1a-605 Judicial review of a denial of reinstatement.

(1) If the division denies a domestic filing entity's application for reinstatement that complies with the provisions of this part, the division shall serve the domestic filing entity with a notice in a record that explains the reasons for this denial.

(2) A domestic filing entity may seek judicial review of the division's denial of the domestic filing entity's reinstatement from a court with jurisdiction for up to 30 days after the day on which the division serves the domestic filing entity notice of the denial of reinstatement.

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