

**76-2-204 Criminal responsibility of corporation or association.**

A corporation or association is guilty of an offense when:

- (1) The conduct constituting the offense consists of an omission to discharge a specific duty of affirmative performance imposed on corporations or associations by law; or
- (2) The conduct constituting the offense is authorized, solicited, requested, commanded, or undertaken, performed, or recklessly tolerated by the board of directors or by a high managerial agent acting within the scope of his employment and in behalf of the corporation or association.

Enacted by Chapter 196, 1973 General Session