

17-7507. Corporations; first annual report and annual report fee. No corporation shall be required to file its first annual report under this act, or pay any annual report fee required to accompany such report, unless such corporation has filed its articles of incorporation or foreign corporation application at least six months prior to the last day of its tax period.

History: L. 1972, ch. 54, § 7; L. 1988, ch. 99, § 2; Revived and amend., L. 1988, ch. 100, § 2; L. 2002, ch. 185, § 45; L. 2004, ch. 171, § 23; L. 2005, ch. 157, § 14; Jan. 1, 2006.