

56a-1203. Limited liability partnerships and foreign limited liability partnerships; filing of annual report and payment of annual report fee, time period. No limited liability partnership or foreign limited liability partnership 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 partnership has filed its statement of qualification or foreign qualification at least six months prior to the last day of its tax period.

History: L. 1998, ch. 93, § 57; L. 2002, ch. 185, § 50; L. 2004, ch. 171, § 36; L. 2005, ch. 157, § 27; Jan. 1, 2006.