



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-230.

Charter suspended for failure to report.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2018-5, s. 38.10(a) — eleventh act in the lineage	RETRIEVED 21 September 2026, 02:14 UTC	SOURCE FINGERPRINT 9647f0e0714ae1d5d8991e14 - 3e3de1cc39996377c773b9e3 - cf87c24b2d4406ab
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§ 105-230(a) If a corporation or a limited liability company fails to file any report or return or to pay any tax or fee required by this Subchapter for 90 days after it is due, the Secretary shall inform the Secretary of State of this failure. The Secretary of State shall suspend the articles of incorporation, articles of organization, or certificate of authority, as appropriate, of the corporation or limited liability company. The Secretary of State shall immediately notify by mail every domestic or foreign corporation or limited liability company so suspended of its suspension. The powers, privileges, and franchises conferred upon the corporation or limited liability company by the articles of incorporation, the articles of organization, or the certificate of authority terminate upon suspension.

§ 105-230(b) Any act performed or attempted to be performed during the period of suspension is invalid and of no effect, unless the Secretary of State reinstates the corporation or limited liability company pursuant to G.S. 105-232. However, a suspended entity's state tax filing obligations and the payment of its tax liability is not affected by the suspension, nor does a suspension affect the liability of a responsible person under G.S. 105-242.2, whether the obligation or liability is enforced in the context of a civil or criminal proceeding or otherwise.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 ACTS

Amendment lineage

1939 1979 2018

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

Nº	YEAR	ACT	CHARACTER
01	1939	c. 158, ss. 901, 902	ENACTED
02	1957	c. 498	AMENDED
03	1967	c. 823, s. 31	AMENDED
04	1969	c. 965, s. 2	AMENDED
05	1973	c. 476, s. 193	AMENDED
06	1987	c. 644, s. 1	AMENDED
07	1987	1989 (Reg. Sess., 1990), c. 1024, s. 19(a)	AMENDED
08	1993	c. 354, ss. 19, 20	AMENDED
09	1998	S.L. 1998-212, s. 29A.14(l)	AMENDED
10	2001	S.L. 2001-387, s. 152	AMENDED
11	2018	S.L. 2018-5, s. 38.10(a)	AMENDED

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-232	(b)	"or limited liability company pursuant to"
G.S. 105-242.2	(b)	"liability of a responsible person under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-230 (2018).

PINPOINT

N.C. Gen. Stat. § 105-230(a) (2018).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, ss. 901, 902; 1957, c. 498; 1967, c. 823, s. 31; 1969, c. 965, s. 2; 1973, c. 476, s. 193; 1987, c. 644, s. 1; 1989 (Reg. Sess., 1990), c. 1024, s. 19(a); 1993, c. 354, ss. 19, 20; 1998-212, s. 29A.14(l); 2001-387, s. 152; 2018-5, s. 38.10(a).)

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