

MAINE STATE LEGISLATURE

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May 27, 1975

Doris Hayes, Special Deputy
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Secretary of State
Attorney General

Filing of Annual Reports

Under 13-A M.R.S.A. § 1302, corporations must file annual reports on or before June 1 of each year, the report to be accompanied by a fee of \$30, and, in addition thereto, the sum of \$25 for each failure to so file on time. It then provides that "upon failure to file an annual report and to pay the annual report fee or the penalty, the Secretary of State shall revoke a foreign corporation from doing business in this State and suspend a domestic corporation from doing business."

Section 1210 is the procedure for revoking a foreign corporation or suspending a domestic corporation, and allows the corporations separate methods for reinstatement. There is a procedure in the case of a domestic corporation by paying the penalties it is in arrears. It would seem that you should, perhaps, be in the position of accepting the late report with the fee, and notifying the corporation that if the \$25 penalty is not received within the 60 day period, you will revoke or suspend, as the case may be.

You also note that this year the June 1 date falls on a Sunday, and ask if it is proper for your office to accept annual reports on June 2. Our answer is yes, and that you should not assess the \$25 penalty.

It was held in State v. Suhur, 33 Me. 540 that when a statute directs secular acts to be done, it generally means on a secular day.

LVW/mf