

# MAINE STATE LEGISLATURE

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November 13, 1975

Doris Hayes, Deputy Secretary of State

State

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Reinstatement of suspended corporations

Synopsis

13-A M.R.S.A. § 1302, II 1, last sentence, which provides for reinstatement of a domestic corporation which has been suspended for failure to file an annual return for the year 1975, upon its filing said report and paying the penalty for that year and for each year it has failed to file, may not be applied retrospectively to any failures to file which occurred prior to its effective date of December 31, 1974.

Facts:

The last sentence of 13-A M.R.S.A. § 1302, II 1, provides:

"A domestic corporation which has been suspended under this subsection may be reinstated by filing the current annual report and by paying the penalty for the current year and for each year that it has failed to file an annual report."

Question:

You ask whether a corporation, suspended for failure to file its 1975 report, and which has failed to file annual reports since 1969, must file the 1975 report and pay \$25 for each year since 1969 in order to be properly reinstated.

Answer:

No.

Reason:

The effective date of the above-quoted statute, although enacted in 1973, was December 31, 1974. There was no provision in the statute which was in effect prior to that date, under which a corporation could be suspended for failure to file an annual report, and the penalty for such failure was recoverable only through a civil action brought by the Attorney General.

Doris Hayes

November 13, 1975

To require the corporation to pay for failure to file in prior years would be to give retrospective application to the law, which, in the absence of language expressly declaring such intent or from which such intent is necessarily implied, must be construed to act prospectively only.

Atty. Gen. Rep. 1959-60, P. 68  
Re Guilford Water Co., 118 Me. 367, 108 A. 446

No such intent appears in the language of the Act. The only year, then, for which the penalty may be imposed in 1975.

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