

CHAPTER 78  
FORMERLY  
HOUSE SUBSTITUTE NO. 1 FOR  
HOUSE BILL NO. 267  
AS AMENDED BY  
HOUSE AMENDMENT NO. 2

AN ACT TO AMEND TITLE 6, TITLE 8, TITLE 12, AND TITLE 29 OF THE DELAWARE CODE  
RELATING TO VARIOUS FEES AND TAXES CHARGED BY THE SECRETARY OF STATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds  
of all members elected to each house thereof concurring therein):

Section 1. Amend Section 9-525(a)(1), Title 6, Delaware Code, by striking the figure “\$75” and substituting in lieu thereof “\$100”.

Section 2. Amend Section 9-525(d)(3), Title 6, Delaware Code, by striking such subsection in its entirety and substituting in lieu thereof the following:

“(3) For each service described in this subsection or in Section 9-523(a) that is requested to be completed: (i) within a twenty-four hour period from the time of the request, the Secretary of State shall charge the additional sum of up to \$100; (ii) within the same day as the day of the request, the Secretary of State shall charge the additional sum of up to \$200; (iii) within a two-hour period from the time of the request, the Secretary of State shall charge the additional sum of up to \$500; and (iv) within a one-hour period from the time of the request, the Secretary of State shall charge the additional sum of up to \$1,000.”

Section 3. Amend Section 15-1207 (a)(1), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$200”.

Section 4. Amend Section 15-1207 (a)(4), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 5. Amend Section 15-1207 (a)(6), Title 6, Delaware Code, by striking the figure “\$50” wherein it appears and substituting in lieu thereof “\$200”, striking the figure “\$10” and substituting in lieu thereof “\$2”, and by striking the words “and a further fee of \$2 for each partnership affected by such certificate”.

Section 6. Amend Section 15-1207 (a)(8), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 7. Amend Section 15-1207 (a)(9), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50” and by striking the figure “\$125” and substituting in lieu thereof “\$175”.

Section 8. Amend Section 15-1207 (a)(10), Title 6, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$100”.

Section 9. Amend Section 15-1207 (b)(1), Title 6, Delaware Code, by deleting the word “For” and inserting in lieu thereof “For all services described in subsection (a) of this section that are requested to be completed within 30 minutes on the same day as the day of the request, an additional sum of up to \$7,500 and for”.

Section 10. Amend Section 15-1207 (b)(2), Title 6, Delaware Code, by striking the figure “\$200” and substituting in lieu thereof “\$300”.

Section 11. Amend Section 15-1207 (b)(3), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$150”.

Section 12. Amend Section 15-1208 (d), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$200”.

Section 13. Amend Section 15-1210(a), Title 6, Delaware Code, by striking the words “for each year for which such partnership neglected, refused or failed to pay such annual tax, including each year between the cancellation of its statement of partnership existence and its revival” and substituting in lieu thereof the following: “due at the time of the cancellation of its statement of partnership existence”.

Section 14. Amend Section 17-1107(a)(2), Title 6, Delaware Code, by striking the figure “\$50” wherein it appears and substituting in lieu thereof “\$200”, striking the figure “\$2.50” and substituting in lieu thereof “\$2”, and by striking the words “and a further fee of \$2 for each limited partnership affected by such certificate”.

Section 15. Amend Section 17-1107 (a)(4), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 16. Amend Section 17-1107(a)(7), Title 6, Delaware Code, by striking the figure “\$50” wherein it appears and substituting in lieu thereof “\$200”, striking the figure “\$10” and substituting in lieu thereof “\$2”, and by striking the words “and a further fee of \$2 for each foreign limited partnership affected by such certificate”.

Section 17. Amend Section 17-1107 (a)(9), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 18. Amend Section 17-1107 (a)(10), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50” and by striking the figure “\$125” and substituting in lieu thereof “\$175”.

Section 19. Amend Section 17-1107 (a)(11), Title 6, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$100”.

Section 20. Amend Section 17-1107 (b)(1), Title 6, Delaware Code, by deleting the word “For” and inserting in lieu thereof “For all services described in subsection (a) of this section that are requested to be completed within 30 minutes on the same day as the day of the request, an additional sum of up to \$7,500 and for”.

Section 21. Amend Section 17-1107 (b)(2), Title 6, Delaware Code, by striking the figure “\$200” and substituting in lieu thereof “\$300”.

Section 22. Amend Section 17-1107 (b)(3), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$150”.

Section 23. Amend Section 17-1109 (d), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$200”.

Section 24. Amend Section 17-1111(a), Title 6, Delaware Code, by striking the words “for each year for which such domestic limited partnership neglected, refused or failed to pay such annual tax, including each year between the cancellation of its certificate of limited partnership and its revival” and substituting in lieu thereof the following: “due at the time of the cancellation of its certificate of limited partnership”.

Section 25. Amend Section 18-1105(a)(2), Title 6, Delaware Code, by striking the figure “\$50” wherein it appears and substituting in lieu thereof “\$200”, striking the figure “\$2.50” and substituting in lieu thereof “\$2”, and by striking the words “and a further fee of \$2 for each limited liability company affected by such certificate”.

Section 26. Amend Section 18-1105 (a)(3), Title 6, Delaware Code, by striking such subsection in its entirety and substituting in lieu thereof the following:

“(3) Upon the receipt for filing of a certificate of formation under §18-201 of this title, a fee in the amount of \$70 and upon the receipt for filing of a certificate of limited liability company domestication under § 18-212 of this title, a certificate of transfer or a certificate of transfer and domestic continuance under § 18-213 of this title, a certificate of conversion to limited liability company under § 18-214 of this title, a certificate of conversion to a non-Delaware entity under § 18-216 of this title, a certificate of amendment under § 18-202 of this title, a certificate of cancellation under § 18-203 of this title, a certificate of merger or consolidation under § 18-209 of this title, a restated certificate of formation under § 18-208 of this title, a certificate of amendment of a certificate with a future effective date or time under § 18-206(c) of this title, a certificate of termination of a certificate with a future effective date or time under § 18-206(c) of this title, a certificate of correction under § 18-211 of this title, or a certificate of revival under § 18-1109 of this title, a fee in the amount of \$180.”.

Section 27. Amend Section 18-1105 (a)(4), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 28. Amend Section 18-1105 (a)(6), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$200”.

Section 29. Amend Section 18-1105 (a)(7), Title 6, Delaware Code, by striking the figure “\$50” wherein it appears and substituting in lieu thereof “\$200”, striking the figure “\$2.50” and substituting in lieu thereof “\$2”, and by striking the words “and a further fee of \$2 for each foreign limited liability company affected by such certificate”.

Section 30. Amend Section 18-1105 (a)(9), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 31. Amend Section 18-1105 (a)(10), Title 6, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50” and by striking the figure “\$125” and substituting in lieu thereof “\$175”.

Section 32. Amend Section 18-1105 (a)(11), Title 6, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$200” and by inserting at the end of such paragraph the words “For filing any instrument submitted by a limited liability company or foreign limited liability company that only changes the registered office or registered agent, a fee in the amount of \$50 provided that no fee shall be charged pursuant to §206 (e) of this Chapter.”.

Section 33. Amend Section 18-1105 (b)(1), Title 6, Delaware Code, by deleting the word “For” and inserting in lieu thereof “For all services described in subsection (a) of this section that are requested to be completed within 30 minutes on the same day as the day of the request, an additional sum of up to \$7,500 and for”.

Section 34. Amend Section 18-1105 (b)(2), Title 6, Delaware Code, by striking the figure “\$200” and substituting in lieu thereof “\$300”.

Section 35. Amend Section 18-1105 (b)(3), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$150”.

Section 36. Amend Section 18-1107 (e), Title 6, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$200”.

Section 37. Amend Section 18-1109(a), Title 6, Delaware Code, by striking the words “for each year for which such domestic limited liability company neglected, refused or failed to pay such annual tax, including each year between the cancellation of its certificate of formation and its revival” and substituting in lieu thereof the following: “due at the time of the cancellation of its certificate of formation”.

Section 38. Amend Section 372(d), Title 8, Delaware Code, by striking the figure “\$20” and substituting in lieu thereof “\$50”.

Section 39. Amend Section 391(a)(7), Title 8, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$115”.

Section 40. Amend Section 391(a)(8), Title 8, Delaware Code, by striking the figure “\$100” wherever it appears therein and substituting in lieu thereof “\$125”.

Section 41. Amend Section 391(a)(10), Title 8, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 42. Amend Section 391(a)(11), Title 8, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50” and by striking the figure “\$125” and substituting in lieu thereof “\$175”.

Section 43. Amend Section 391(a)(12), Title 8, Delaware Code, by striking the words “plus the same fees for receiving, filing, indexing, copying and certifying the same as are charged in the case of filing a certificate of incorporation” and substituting in lieu thereof the words “provided that no fee shall be charged pursuant to §103(c)(6) and §103(c)(7) of this title”.

Section 44. Amend Section 391(a)(14), Title 8, Delaware Code by striking the words “and a further fee of \$2 for each corporation whose registered agent is changed by such certificate”.

Section 45. Amend Section 391(a)(15), Title 8, Delaware Code by striking the figure “\$2.50” and substituting in lieu thereof “\$2”.

Section 46. Amend Section 391(a)(16), Title 8, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 47. Amend Section 391(a)(18), Title 8, Delaware Code, by striking such paragraph in its entirety and substituting in lieu thereof the following:

“(18) For receiving and filing and/or indexing an annual franchise tax report of a corporation provided for by §502 of this title, a fee of \$25 shall be paid by exempt corporations and a fee of \$50 shall be paid by all other corporations.”.

Section 48. Amend Section 391(a)(19), Title 8, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$165”.

Section 49. Amend Section 391(a)(23), Title 8, Delaware Code, by striking such paragraph in its entirety and substituting in lieu thereof the following:

“(23) In the case of exempt corporations, the total fees payable to the Secretary of State upon the filing of a Certificate of Change of Registered Agent and/or Registered Office or a Certificate of Revival shall be \$5 and such filings shall be exempt from any fees or assessments pursuant to the requirements of §103(c)(6) and §103(c)(7) of this Title.”.

Section 50. Amend Section 391(a)(26), Title 8, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$115”.

Section 51. Amend Section 391(a)(27), Title 8, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$165”.

Section 52. Amend Section 391(h)(1), Title 8, Delaware Code, by deleting the word “For” and inserting in lieu thereof “For all services described in subsection (a) of this section that are requested to be completed within 30 minutes on the same day as the day of the request, an additional sum of up to \$7,500 and for”.

Section 53. Amend Section 391(h)(2), Title 8, Delaware Code, by striking the figure “\$200” and substituting in lieu thereof “\$300”.

Section 54. Amend Section 391(h)(3), Title 8, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$150”.

Section 55. Amend Section 391, Title 8, Delaware Code, by adding a new subsection (j) as follows:

“(j) As used in this section, the term “exempt corporation” shall be defined as any corporation organized under this chapter that is not authorized to issue capital stock and that:

(1) is exempt from taxation under § 501(c) of the United States Internal Revenue Code or any similar provisions of the Internal Revenue Code, or any successor provisions;

(2) qualifies as a civic organization under § 8110(c)(1) of Title 9 or § 6840(4) of Title 16;

(3) qualifies as a charitable/fraternal organization under § 2593(1) of Title 6;

(4) is listed in § 8106(a) of Title 9;

(5) is organized primarily or exclusively for religious or charitable purposes; or

(6)(i) is organized not for profit and (ii) no part of its net earnings inures to the benefit of any member or individual.”.

Section 56. Amend Section 502(c), Title 8, Delaware Code, by striking the figure “\$100” wherever it appears therein and substituting in lieu thereof “\$125”.

Section 57. Amend Section 503, Title 8, Delaware Code, by striking the figure “\$250” wherever it appears therein and substituting in lieu thereof “\$350”, and by striking the figure “\$165,000” wherever it appears therein and substituting in lieu thereof “\$180,000”, and by striking the figure “\$75,000” wherever it appears therein and substituting in lieu thereof “\$90,000”.

Section 58. Amend Section 503(c), Title 8, Delaware Code, as amended herein by Section 57, by striking such subsection in its entirety and substituting in lieu thereof the following:

“(c) In no case shall the tax on any corporation for a full taxable year, computed by paragraph (1) of subsection (a) of this section be more than \$180,000 nor less than \$75; or computed by paragraph (2) of subsection (a) of this section be more than \$180,000 nor less than \$350.”.

Section 59. Amend Section 3813 (a)(3), Title 12, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50”.

Section 60. Amend Section 3813 (a)(5), Title 12, Delaware Code, by striking the figure “\$50” and substituting in lieu thereof “\$200”.

Section 61. Amend Section 3813 (a)(6), Title 12, Delaware Code, by striking the figure “\$30” and substituting in lieu thereof “\$50” and by striking the figure “\$125” and substituting in lieu thereof the “\$175”.

Section 62. Amend Section 3813 (b)(1), Title 12, Delaware Code, by deleting the word “For” and inserting in lieu thereof “For all services described in subsection (a) of this section that are requested to be completed within 30 minutes on the same day as the day of the request, an additional sum of up to \$7,500 and for”.

Section 63. Amend Section 3813 (b)(2), Title 12, Delaware Code, by striking the figure “\$200” and substituting in lieu thereof “\$300”.

Section 64. Amend Section 3813 (b)(3), Title 12, Delaware Code, by striking the figure “\$100” and substituting in lieu thereof “\$150”.

Section 65. Amend Section 2311 (a), Title 29, Delaware Code, by inserting the words “and §4307” immediately following the word “§ 2318”; by striking the words “10% beginning in fiscal year 2006 and 20% beginning in fiscal year 2007 and”; by striking the words “in fiscal year 2009 and each year thereafter”; by striking the words “(excepting any fees assessed pursuant to § 9-525(d)(3)) of Title 6” and substituting in lieu thereof the words “(excluding any fees assessed pursuant to § 9-525(d)(3) of Title 6 and any fees assessed pursuant to § 9-525(a)(2) in excess of \$15)”.

Section 66. Amend Section 2311 (c), Title 29, Delaware Code, by inserting the words “and §4307 of this title” immediately following the word “Title 8”.

Section 67. Amend Section 2318 (b), Title 29, Delaware Code, by striking the figure “\$20” and substituting in lieu thereof “\$30”.

Section 68. Amend Section 2318 (c), Title 29, Delaware Code, by striking the figure “\$20” and substituting in lieu thereof “\$40”.

Section 69. Section 57 of this Act shall be effective for the tax year beginning on January 1, 2009. Sections 56 and 58 shall be effective for the tax year beginning on January 1, 2010. All other sections of this Act shall take effect on August 1, 2009.

Section 70. Section 57. and Section 58. of this Act shall sunset four (4) years from the last effective date of such sections.

Approved July 02, 2009