

**RCW 82.32.260 Payment condition to dissolution or withdrawal of corporation.** In the case of any corporation organized under the laws of this state, the courts shall not enter or sign any decree of dissolution, nor shall the secretary of state file in his or her office any certificate of dissolution, and in the case of any corporation organized under the laws of another jurisdiction and admitted to do business in this state, the secretary of state shall withhold the issuance of any certificate of withdrawal, until proof, in the form of a certificate from the department of revenue, has been furnished by the applicant for such dissolution or withdrawal, that every license fee, tax, increase, or penalty has been paid or provided for. [2013 c 23 s 325; 1975 1st ex.s. c 278 s 87; 1961 c 15 s 82.32.260. Prior: 1935 c 180 s 204; RRS s 8370-204.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.