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May 24, 1955
Opinion No. 55-130

REQUESTED BY: Belle J. Lund, Director of Incorporating
Arizona Corporation Commission, Phoenix, Arizona

OPINION BY: ROBERT MORRISON, The Attorney General
Don Corbitt, Special Assistant Attorney General

QUESTION: Must corporations which are required to file
annual reports with the Corporation Commission
under Section 53-901, ACA, 1939, 1954 Supple-
ment, have the reports signed by two or more
duly authorized officer of the corporation?

CONCLUSION: Yes.

Section 53-901, ACA, 1939:

"53-901. Registration fee and report--Contents--
Every corporation organized or doing business in
this state, except religious and other corpora-
tions not for profit, shall, in June of each year,
pay an annual registration fee of fifteen dollars
(\$15.00) to the corporation commission, in addi-
tion to any specific license or other tax imposed
by law upon such corporation; and at the time file
with the said corporation commission a report sub-
scribed and sworn to by its president and secretary,
* * *" (Emphasis supplied)

Section 53-901, ACA, 1939, 1954 Supplement:

"53-901. Annual report and fees.--(a) Every
corporation organized or doing business in this
state, except religious and corporations other-
wise exempted by law, shall each year pay an
annual registration fee as prescribed by law,
and file with the corporation commission in a
form prescribed by the commission, an annual
report subscribed and sworn to by its duly author-
ized officers, * * *"

The law, as set forth in Section 53-901, ACA, 1939, required
the signatures of the president and secretary. This law, as amended
in Section 53-901, ACA, 1939, 1954 Supplement, was changed to read
"duly authorized officers."

Belle J. Lund
Director of Incorporating

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It is apparent, therefore, from the reading of the amended statute, that the Legislature intended that more than one officer sign the report, though the officers signing the report need not necessarily be the president and secretary, but must be officers duly authorized by the corporation to sign such reports.

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