

**56-1a608. Limited partnerships; first annual report and annual report fee.** No limited partnership shall be required to file its first annual report under this act, or pay any annual report fee required to accompany such report, unless such limited partnership has filed its certificate of limited partnership or certificate of good standing at least six months prior to the last day of its tax period.

**History:** L. 1987, ch. 208, § 15; L. 2004, ch. 171, § 33; L. 2005, ch. 157, § 23; Jan. 1, 2006.