

**Chapter 24.12 RCW  
CORPORATIONS SOLE**

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*Revolving fund of secretary of state, deposit of moneys for costs of carrying out secretary of state's functions under this chapter: RCW 43.07.130.*

**RCW 24.12.005 Application of chapter.** Effective August 1, 2009, a corporation sole may not be formed or incorporated under this chapter. [2009 c 437 s 16.]

**RCW 24.12.010 Corporations sole—Church and religious societies.** Any person, being the bishop, overseer, or presiding elder of any church or religious denomination in this state, may, in conformity with the constitution, canons, rules, regulations, or discipline of such church or denomination, become a corporation sole, in the manner prescribed in this chapter, as nearly as may be; and, thereupon, said bishop, overseer, or presiding elder, as the case may be, together with his or her successors in office or position, by his or her official designation, shall be held and deemed to be a body corporate, with all the rights and powers prescribed in the case of corporations aggregate; and with all the privileges provided by law for religious corporations. [2011 c 336 s 671; 1915 c 79 s 1; RRS s 3884.]

**RCW 24.12.020 Corporate powers.** Every corporation sole shall, for the purpose of the trust, have power to contract in the same manner and to the same extent as a natural person, and may sue and be sued, and may defend in all courts and places, in all matters and proceedings whatever, and shall have authority to borrow money and give promissory notes therefor, and to secure the payment of the same by mortgage or other lien upon property, real and personal; to buy, sell, lease, mortgage and in every way deal in real and personal property in the same manner as a natural person may, and without the order of any court; to receive bequests and devises for its own use or upon trusts, to the same extent as natural persons may; and to appoint attorneys-in-fact. [1915 c 79 s 2; RRS s 3885.]

**RCW 24.12.025 Indemnification of agents of any corporation authorized.** See RCW 23B.17.030.

**RCW 24.12.030 Filing articles—Property held in trust.** Articles of incorporation shall be filed in like manner as provided by law for corporations aggregate, and therein shall be set forth the facts authorizing such incorporation, and declare the manner in which any vacancy occurring in the incumbency of such bishop, overseer, or presiding elder, as the case may be, is required by the constitution, canons, rules, regulations, or discipline of such church or denomination to be filled, which statement shall be verified by affidavit, and for proof of the appointment or election of such bishop, overseer, or presiding elder, as the case may be, or any succeeding incumbent of such corporation, it shall be sufficient to file with the secretary of state the original or a copy of his or her commission, or certificate, or letters of election or appointment, duly attested: PROVIDED, All property held in such official capacity by such bishop, overseer, or presiding elder, as the case may be, shall be in trust for the use, purpose, benefit, and behoof of his or her religious denomination, society, or church. [2011 c 336 s 672; 1981 c 302 s 10; 1915 c 79 s 3; RRS s 3886.]

**Severability—1981 c 302:** See note following RCW 19.76.100.

**RCW 24.12.040 Existing corporations sole.** Any corporation sole heretofore organized and existing under the laws of this state may elect to continue its existence under \*this title [chapter] by filing a certificate to that effect, under its corporate seal and the hand of its incumbent, or by filing amended articles of incorporation, in the form, as near as may be, as provided for corporations aggregate, and from and after the filing of such certificate of amended articles, such corporation shall be entitled to the privileges and subject to the duties, liabilities and provisions in \*this title [chapter] expressed. [1915 c 79 s 4; RRS s 3887.]

**\*Reviser's note:** The language "this title" appeared in chapter 79, Laws of 1915, an independent act, codified herein as chapter 24.12 RCW.

**RCW 24.12.045 Annual report—Secretary of state's powers.** (1) Each corporation sole registered in this state shall deliver an annual report to the secretary of state in accordance with RCW 23.95.255. The report shall be executed by the corporation sole by an officer of the corporation sole or, if the corporation sole is in the hands of a receiver or trustee, it shall be executed on behalf of the corporation sole by such receiver or trustee.

(2) The secretary of state may provide that correcting or updating information appearing on previous annual or biennial filings is sufficient to constitute the current filing.

(3) The secretary may administratively dissolve a corporation sole that does not comply with this section in accordance with RCW 23.95.610. However, the secretary shall reinstate a corporation sole administratively dissolved under this subsection if the corporation sole complies with the requirements of RCW 24.12.055 within five years of the administrative dissolution. [2015 c 176 s 9113; 2009 c 437 s 13.]

**Effective date—Contingent effective date—2015 c 176:** See note following RCW 23.95.100.

**RCW 24.12.051 Notice of annual report requirement—Rules.** The secretary of state shall send to each corporation sole a notice in accordance with RCW 23.95.255 that its annual report must be filed as required by this chapter. [2015 c 176 s 9114; 2011 c 183 s 7; 2009 c 437 s 14.]

**Effective date—Contingent effective date—2015 c 176:** See note following RCW 23.95.100.

**RCW 24.12.055 Failure to file annual report—Reinstatement after administrative dissolution.** (1) The secretary of state shall, when exigent or mitigating circumstances are presented, reinstate to full active status any corporation sole previously in good standing that would otherwise be penalized or lose its active status. Any corporation sole desiring to seek relief under this section shall, within five years of the missed filing or lapse, notify the secretary of state in writing. The notification must include the name and mailing address of the corporation sole, the corporate sole officer to whom correspondence should be sent, and a statement under oath by a responsible corporate sole officer, setting forth the nature of the missed filing or lapse, the circumstances of the missed filing or lapse, that disproportionate harm would occur to the corporation sole if relief were not granted, and the relief sought.

(2) Upon receipt of the notice under subsection (1) of this section, the secretary of state shall investigate the circumstances of the missed filing or lapse.

(a) If the secretary of state is satisfied that sufficient exigent or mitigating circumstances exist; that the corporation sole has demonstrated good faith and a reasonable attempt to comply with the applicable corporate sole license statutes of this state; that disproportionate harm would occur to the corporation sole if relief were not granted; and that relief would not be contrary to the public interest expressed in this title, the secretary may issue an order reinstating the corporation sole and specifying any terms and conditions of the relief. Reinstatement may relate back to the date of lapse or dissolution.

(b) If the secretary of state determines the request does not comply with the requirements for relief, the secretary shall issue an order denying the requested relief and stating the reasons for the denial. Any denial of relief by the secretary of state is final and is not appealable.

(c) The secretary of state shall keep records of all requests for relief and the disposition of the requests. The secretary of state shall annually report to the legislature the number of relief requests received in the preceding year and a summary of the secretary's disposition of the requests. [2009 c 437 s 15.]