CT Corporation

Compliance Update: The 2026 Amendments to Delaware's Business Entity Laws

Key Takeaways:

Important amendments were made to Delaware's corporation, LLC, and LP laws in 2026, including changes to how to serve process on dissolved corporations and clarifications to the laws governing series LLCs and series LPs

Annual taxes were increased for LLCs and LPs and various other fees charged by the Secretary of State for corporations, LLCs, LPs, and LLPs were increased

Delaware has approximately 2 million active domestic business entities. A frequently cited reason for Delaware's preeminent position as a formation state is its modern and flexible business entity statutes. In order to keep the statutes up-to-date, and therefore able to meet the rapidly evolving needs of its entities and their stakeholders, the state's lawmakers enact amendments to its business entity laws every year.

Keeping track of the changes to these laws is imperative for the people owning, managing, or investing in Delaware entities, as well as the in-house and outside counsel who advise Delaware entities and their management and owners. This article helps all of those people by highlighting some of the most significant changes made to Delaware's corporation, limited liability company, partnership, and limited partnership laws during the 2026 legislative session.

Amendments to the Delaware General Corporation Law (GCL)

House Bill 353 enacted amendments to the GCL (Title 8, Sec. 101 et seq.) The amendments are effective August 1, 2026 and include the following:

(1) Amendment to Certificate of Incorporation increasing or decreasing the number of authorized shares of a class - Sec. 242(d) is amended to provide that if a corporation has a provision in its certificate of incorporation, allowed by Sec. 242(b)(2), providing that the number of authorized shares of stock of one or more classes may be increased or decreased by the vote of a majority of the stock entitled to vote (thereby opting out of the default class voting standard), that provision does not have the effect of also opting out of the default voting standards set forth in Sec. 242(d)(1) and (2) (which set forth lower voting thresholds for certain amendments). The default voting standards of Sec. 242(d)(1) and (2) will apply unless the opt out provision expressly states that the corporation will not be governed by Sec. 242(d)(1) and (2) or requires a greater or additional vote to increase or decrease the number of authorized shares of a class.

(2) Service of Process on Dissolved Corporation - Sec. 275 is amended as follows:

- Subsection (h) is added to provide that the authority and responsibilities of the registered agent of a dissolved corporation terminates at the time of the effectiveness of the filing of the certificate of dissolution except with respect to process received by the registered agent before dissolution.
- Subsection (i) is added to provide that the dissolving corporation shall agree to be served with process in Delaware in any proceeding for the enforcement of any of its obligations and shall irrevocably appoint the Secretary of State as its agent to accept service of process and shall specify the address to which a copy of process shall be sent by the Secretary of State. Subsection (i) also details how the Secretary of State will notify the dissolved corporation and states that the plaintiff has a duty to notify the Secretary of State it is serving process under the subsection and pay the required fee.
- Subsections (d) and (f) are added to provide that the certificate of dissolution shall set forth the agreement required by subsection (i).

(3) Revival of certificate of incorporation of nonstock corporation - Sec. 312(j), regarding the revival of a nonstock corporation whose certificate of incorporation has been declared forfeited or void, is amended to delete reference to actions taken to revive the nonstock corporation by members of the nonstock corporation who are entitled to vote on a dissolution of the corporation and to clarify that member action will be taken for a revival only if necessary.

Amendments to the Delaware Limited Liability Company Act (DLLCA)

House Bill 352 enacted amendments to DLLCA (Title 6, Sec. 18-101 et seq.) The amendments are effective August 1, 2026 and include the following:

(1) Definition of certificate of registered series – Sec. 18-101 is amended to define a certificate of registered series as the certificate referred to in Sec. 18-218 of the LLC Act, and the certificate as amended. (Sec. 18-218(d) requires the filing of a certificate of registered series in order to form a registered series.)

(2) Series of members, managers, LLC interests or assets – Sec. 18-215 is amended to confirm that an LLC agreement may establish or provide for the establishment of one or more series that are not protected series or registered series, and to confirm that the section's limitation on the ability of a series to merge, convert, or consolidate shall not be construed to prevent an LLC with series from merging, converting, or consolidating.

Amendments to the Revised Uniform Limited Partnership Act (DRULPA)

House Bill 354 enacted amendments to DRULPA (Title 6, Sec. 17-101 et seq.). The amendments are effective August 1, 2026 and include the following:

(1) Definition of certificate of registered series – Sec. 17-101 is amended to define a certificate of registered series as the certificate referred to in Sec. 17-221 of the LP law and the certificate as amended. (Sec. 17-221(d) requires the filing of a certificate of registered series in order to form a registered series.)

(2) Amendment to certificate of limited partnership – Sec. 17-202 is amended to add a new subsection (d) that (i) provides that if a person has ceased to be a general partner but is shown on the certificate of limited partnership as a general partner, the person may amend the certificate of limited partnership by filing a certificate of amendment stating the name of the LP and that the person has ceased to be general partner, and (ii) that clarifies that unless a certificate was filed under new subsection (d), a certificate of amendment must be filed within 90 days any time a person ceases to be a general partner (and not just upon the withdrawal of a general partner).

(3) Registered series of limited partners, general partners, partnership interests or assets – Sec. 17-221 is amended to (i) add a new subsection (d)(6) providing that if a person has ceased to be a general partner associated with a registered series but is shown on the certificate of registered series as a general partner associated with registered series, the person may amend the certificate of registered series by filing a certificate of amendment stating the name of the LP, the name of the registered series, and that the person has ceased to be general partner associated with the registered series and (ii) to clarify that unless a certificate was filed under new subsection (d)(6), a certificate of amendment must be filed within 90 days any time a person ceases to be a general partner associated with a series (and not just upon the withdrawal of a general partner associated with a series).

(4) Execution of certificates – Sec. 17-204 is amended to clarify that (i) a certificate of amendment filed pursuant to new Sec. 17-202(d) and a certificate of correction amending a certificate of amendment filed pursued to new Sec. 1702(d) must be executed by a former general partner and (ii) a certificate of amendment of a certificate of registered series filed pursuant to new Sec. 17-221(d)(6) and a certificate of correction amending a certificate of amendment of a registered series filed pursuant to new Sec. 17-221(d)(6) must be executed by a former general partner.

(5) Liability for false statements – Sec. 17-207, which addresses liability for damages to a person who suffers loss by reasonable reliance on a materially false statement in certificates authorized to be filed by the LP law, is amended to clarify that the section applies to any person who executed a certificate pursuant to the subchapter IX (foreign LPs), even if not a general partner.

(6) Series of limited partners, general partners, partnership interests or assets – Sec. 17-218 is amended to (i) confirm that a partnership agreement may establish or provide for the establishment of one or more series that are not protected series or registered series and (ii) to confirm that the section's limitation on the ability of a series to merge, convert, or consolidate shall not be construed to prevent an LP with series from merging, converting, or consolidating.

(7) Foreign LP registration – Sec. 17-902 is amended to provide that the statement required to be set forth in the application for registration of a foreign LP that the LP validly exists as an LP under the laws of its jurisdiction of organization shall be made by the person executing the application, even if not a general partner.

Amendments to the fee sections of the corporation, LLC, LP, and Partnership laws

House Bill 400 amended the fee sections of the corporation law (Sec. 391), LLC law (Sec. 18-1105), LP law (Sec.17-1107), and Partnership law (Sec. 15-1207). The amendments are effective August 1, 2026 and include the following:

(1) Fees applicable to corporations, LLCs, LPs, LLPs

- For preclearance of a document - $350 (formerly, $250)
- For preparing and providing a written report of a record search – up to $200 (formerly, up to $100)
- For accepting service of process - $100 (formerly, $50)(Each section of the corporation, LLC, LP, and LLP laws that permit or require service of process on the Secretary of State were amended to indicate the new fee).
- Additional fee for expedited service requests (This is the maximum that can be charged, not the specific fee currently charged by the Secretary of State)
  - Requests to be completed within 30 minutes on the same day of the request – up to $10,000 (formerly, up to $7,500)
  - Requests to be completed within 1 hour on the same day of the request – up to $2,500 (formerly, up to $1,000)
  - Requests to be completed within 2 hours on the same day of the request – up to $1,500 (formerly, up to $500)
  - Requests to be completed within the same day of the request – up to $500 (formerly, up to $300)
  - Requests to be completed within a 24 hour period from the time of the request – up to $300 (formerly, up to $150)

(2) Fees applicable to corporations only

- For filing a certificate of dissolution which certifies that the corporation has no assets and has ceased transacting business and that the corporation, for each year since its incorporation, has been required to pay only the minimum franchise tax and has paid all franchise taxes and fees due to or assessable through the end of the year in which the certificate of dissolution is filed - $50 (formerly, $10)
- For preclearance of a document filed under Sec. 204 (ratification of defective acts and stock) - $1,500 (formerly, $250)
- For receiving and filing and/or indexing the annual report of a foreign corporation doing business in Delaware - $250 (formerly, $125)
- Penalty imposed on a foreign corporation that neglects, refuses, or fails to file the annual report on or before June 30 - $200 (formerly, $125)

(3) Fees applicable to LLPs only

- Fee for filing a statement of qualification - $300 for each partner (formerly, $200 for each partner). Maximum amount - $180,000 (formerly, $120,000)
- Fee for filing a statement of foreign qualification - $300 for each partner (formerly, $200 for each partner), Maximum amount - $180,000 (formerly, $120,000)
- Fee for filing an annual report of a domestic or foreign LLP - $300 for each partner (formerly, $200 for each partner). Maximum amount - $180,000 for any year (formerly, $120,000 for any year)

Increases to the annual taxes of LLCs and LPs

House Bill 400 amended Title 6, Secs. 18-1107 and 17-1109, effective retroactively to January 1, 2026 to increase the annual taxes as follows:

- Annual tax payable by domestic and foreign LLCs - $400 (formerly, $300)
- Annual tax payable by domestic and foreign LPs - $400 (formerly, $300)
- Additional fee payable by or on behalf of each registered series of a domestic LLC or domestic LP - up to $100 per registered series (formerly, $75)

This article has provided a summary of the amendments to Delaware's corporation, LLC, LP, and partnership laws enacted during the 2026 legislative session. Please see the bills, which can be accessed from the links below, to view the full text of the amendments.

House Bill 353 (Corporation law amendments)

https://legis.delaware.gov/json/BillDetail/GenerateHtmlDocument?legislationId=143065&legislationTypeId=1&docTypeId=2&legislationName=HB353

House Bill 352 (LLC law amendments)

https://legis.delaware.gov/json/BillDetail/GenerateHtmlDocument?legislationId=143064&legislationTypeId=1&docTypeId=2&legislationName=HB352

House Bill 354 (LP law amendments)

https://legis.delaware.gov/json/BillDetail/GenerateHtmlDocument?legislationId=143066&legislationTypeId=1&docTypeId=2&legislationName=HB354

House Bill 400 (Fee changes)

https://legis.delaware.gov/json/BillDetail/GenerateHtmlDocumentEngrossment?engrossmentId=37900&docTypeId=6

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