

## HOUSE BILL No. 2973

By Committee on Taxation

2-22

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9 AN ACT concerning business entities; relating to annual reports; exten-  
10 sion of time for filing; amending K.S.A. 56-1a606, 56-1a607, 56-1a610,  
11 56a-1201, 56a-1202 and 56a-1204 and K.S.A. 2005 Supp. 17-1618, 17-  
12 2036, 17-2718, 17-4634, 17-4677, 17-7503, 17-7504, 17-7505, 17-7514  
13 and 17-76,139 and repealing the existing sections.  
14

15 *Be it enacted by the Legislature of the State of Kansas:*

16 Section 1. K.S.A. 2005 Supp. 17-1618 is hereby amended to read as  
17 follows: 17-1618. Each association formed under this act, or acts amen-  
18 datory thereto, shall prepare and make an annual report to the secretary  
19 of state, and pay the annual report fee, as prescribed by K.S.A. 17-7504  
20 and amendments thereto, except that the report shall be filed at the time  
21 prescribed by law for filing the association's annual Kansas income tax  
22 return. *An extension for filing the annual report shall be granted upon*  
23 *the filing of a written application with the secretary of state prior to the*  
24 *due date of the report, except that no such extension shall be granted for*  
25 *a period of more than 60 days.*

26 Sec. 2. K.S.A. 2005 Supp. 17-2036 is hereby amended to read as  
27 follows: 17-2036. (a) Every business trust shall make an annual report in  
28 writing to the secretary of state, stating the prescribed information con-  
29 cerning the business trust at the close of business on the last day of its  
30 tax period under the Kansas income tax act next preceding the date of  
31 filing, but if a business trust's tax period is other than the calendar year,  
32 it shall give notice thereof to the secretary of state prior to December 31  
33 of the year it commences such tax period. The reports shall be made on  
34 forms provided by the secretary of state and shall be filed at the time  
35 prescribed by law for filing the business trust's annual Kansas income tax  
36 return. *An extension for filing the annual report shall be granted upon*  
37 *the filing of a written application with the secretary of state prior to the*  
38 *due date of the report, except that no such extension shall be granted for*  
39 *a period of more than 60 days.* The report shall contain the following:

40 (1) Executed copies of all amendments to the instrument by which  
41 the business trust was created, or to prior amendments thereto, which  
42 have been adopted and have not theretofore been filed under K.S.A. 17-  
43 2033, and amendments thereto, and accompanied by the fee prescribed

1 therein for each such amendment; and

2 (2) a verified list of the names and addresses of its trustees as of the  
3 end of its tax period.

4 (b) (1) At the time of filing its annual report, the business trust shall  
5 pay to the secretary of state an annual report fee in an amount equal to  
6 \$40.

7 (2) The failure of any domestic or foreign business trust to file its  
8 annual report and pay its annual report fee within 90 days from the date  
9 on which they are due, as aforesaid, shall work a forfeiture of its authority  
10 to transact business in this state and all of the remedies, procedures, and  
11 penalties specified in K.S.A. 17-7509 and 17-7510, and amendments  
12 thereto, with respect to a corporation which fails to file its annual report  
13 or pay its annual report fee within 90 days after they are due, shall be  
14 applicable to such business trust.

15 (c) All copies of applications for extension of the time for filing in-  
16 come tax returns submitted to the secretary of state pursuant to law shall  
17 be maintained by the secretary of state in a confidential file and shall not  
18 be disclosed to any person except as authorized pursuant to the provisions  
19 of K.S.A. 79-3234 and amendments thereto, a proper judicial order and  
20 subsection (d). All copies of such applications shall be preserved for one  
21 year and until the secretary of state orders that the copies are to be  
22 destroyed.

23 (d) A copy of such application shall be open to inspection by or dis-  
24 closure to any person designated by resolution of the trustees of the busi-  
25 ness trust.

26 Sec. 3. K.S.A. 2005 Supp. 17-2718 is hereby amended to read as  
27 follows: 17-2718. (a) Each professional corporation organized under the  
28 laws of this state shall file with the secretary of state an annual report in  
29 writing and a copy or duplicate thereof, stating the prescribed information  
30 concerning the corporation at the close of business on the last day of its  
31 tax period next preceding the date of filing, but if any such corporation's  
32 tax period is other than the calendar year it shall give notice thereof to  
33 the secretary of state prior to December 31 of the year it commences  
34 such tax period. The report shall be filed at the time prescribed by law  
35 for filing the corporation's annual Kansas income tax return. *An extension*  
36 *for filing the annual report shall be granted upon the filing of a written*  
37 *application with the secretary of state prior to the due date of the report,*  
38 *except that no such extension shall be granted for a period of more than*  
39 *60 days.* The report shall be made on a form provided by the secretary  
40 of state, containing the following information:

41 (1) The names and addresses of all officers, directors and sharehold-  
42 ers of the professional corporation;

43 (2) a statement that each officer, director and shareholder is or is not

1 a qualified person as defined in K.S.A. 17-2707, and amendments thereto,  
2 and setting forth the date on which any shares of the corporation were  
3 no longer owned by a qualified person; and

4 (3) the amount of capital stock issued.

5 (b) The report shall be signed by its president, secretary, treasurer  
6 or other officer duly authorized so to act, or by any two of its directors,  
7 or by an incorporator in the event its board of directors shall not have  
8 been elected. The fact that an individual's name is signed on such report  
9 shall be prima facie evidence that such individual is authorized to sign  
10 the report on behalf of the corporation; however, the official title or po-  
11 sition of the individual signing the report shall be designated. This report  
12 shall be dated and subscribed by the person as true, under penalty of  
13 perjury. The copy of the annual report or the duplicate original copy of  
14 the annual report shall be forwarded to the regulatory board which li-  
15 censes the shareholders described in the report. At the time of filing its  
16 annual report, each professional corporation shall pay the annual report  
17 fee prescribed by K.S.A. 17-7503, and amendments thereto.

18 Sec. 4. K.S.A. 2005 Supp. 17-4634 is hereby amended to read as  
19 follows: 17-4634. (a) Every corporation organized under the electric co-  
20 operative act of this state shall make an annual report in writing to the  
21 secretary of state, stating the prescribed information concerning the cor-  
22 poration at the close of business on the last day of its tax period next  
23 preceding the date of filing, but if any such corporation's tax period is  
24 other than the calendar year, it shall give notice thereof to the secretary  
25 of state prior to December 31 of the year it commences such tax period.  
26 The report shall be filed on or before the fifteenth day of the fourth  
27 month following the close of the tax year of the electric cooperative. *An*  
28 *extension for filing the annual report shall be granted upon the filing of*  
29 *a written application with the secretary of state prior to the due date of*  
30 *the report, except that no such extension shall be granted for a period of*  
31 *more than 60 days.* The report shall be made on a form provided by the  
32 secretary of state, containing the following information:

33 (1) The name of the corporation;

34 (2) the location of the principal office;

35 (3) the names and addresses of the president, secretary, treasurer and  
36 all directors;

37 (4) the number of memberships issued; and

38 (5) the change or changes, if any, in the particulars made since the  
39 last annual report.

40 (b) Such reports shall be signed by the president, vice-president or  
41 secretary of the corporation, sworn to before an officer duly authorized  
42 to administer oaths and forwarded to the secretary of state. At the time  
43 of filing such annual report, each such corporation shall pay an annual

1 report fee in an amount equal to \$40.

2 Sec. 5. K.S.A. 2005 Supp. 17-4677 is hereby amended to read as  
3 follows: 17-4677. (a) Every cooperative organized under the renewable  
4 energy electric generation cooperative act shall make an annual report in  
5 writing to the secretary of state, stating the prescribed information con-  
6 cerning the cooperative at the close of business on the last day of its tax  
7 period next preceding the date of filing, but if any such cooperative's tax  
8 period is other than the calendar year, it shall give notice thereof to the  
9 secretary of state prior to December 31 of the year it commences such  
10 tax period. The report shall be filed on or before the 15th day of the  
11 fourth month following the close of the tax year of the electric coopera-  
12 tive. *An extension for filing the annual report shall be granted upon the*  
13 *filing of a written application with the secretary of state prior to the due*  
14 *date of the report, except that no such extension shall be granted for a*  
15 *period of more than 60 days.* The report shall be made on a form provided  
16 by the secretary of state, containing the following information:

- 17 (1) The name of the cooperative;
- 18 (2) the location of the principal office of the cooperative;
- 19 (3) the names and addresses of the president, secretary, treasurer and  
20 directors of the cooperative;
- 21 (4) the number of members of the cooperative; and
- 22 (5) the change or changes, if any, in the particulars made since the  
23 last annual report.

24 (b) The annual report shall be signed by the president, vice-president  
25 or secretary of the cooperative, sworn to before an officer duly authorized  
26 to administer oaths, and forwarded to the secretary of state. At the time  
27 of filing such annual report, the cooperative shall pay an annual report  
28 fee in an amount equal to \$40.

29 Sec. 6. K.S.A. 2005 Supp. 17-7503 is hereby amended to read as  
30 follows: 17-7503. (a) Every domestic corporation organized for profit shall  
31 make an annual report in writing to the secretary of state, stating the  
32 prescribed information concerning the corporation at the close of busi-  
33 ness on the last day of its tax period next preceding the date of filing, but  
34 if a corporation's tax period is other than the calendar year, it shall give  
35 notice thereof to the secretary of state prior to December 31 of the year  
36 it commences such tax period. The reports shall be made on forms pre-  
37 scribed by the secretary of state. The report shall be filed at the time  
38 prescribed by law for filing the corporation's annual Kansas income tax  
39 return. *An extension for filing the annual report shall be granted upon*  
40 *the filing of a written application with the secretary of state prior to the*  
41 *due date of the report, except that no such extension shall be granted for*  
42 *a period of more than 60 days.* The report shall contain the following  
43 information:

- 1 (1) The name of the corporation;  
2 (2) the location of the principal office;  
3 (3) the names and addresses of the president, secretary, treasurer or  
4 equivalent of such officers and members of the board of directors;  
5 (4) the number of shares of capital stock issued;  
6 (5) the nature and kind of business in which the corporation is en-  
7 gaged; and  
8 (6) if the corporation is a parent corporation holding more than 50%  
9 equity ownership in any other business entity registered with the secretary  
10 of state, the name and identification number of any such subsidiary busi-  
11 ness entity.
- 12 (b) Every corporation subject to the provisions of this section which  
13 holds agricultural land, as defined in K.S.A. 17-5903, and amendments  
14 thereto, within this state shall show the following additional information  
15 on the report:
- 16 (1) The acreage and location listed by section, range, township and  
17 county of each lot, tract or parcel of agricultural land in this state owned  
18 or leased by or to the corporation;  
19 (2) the purposes for which such agricultural land is owned or leased  
20 and, if leased, to whom such agricultural land is leased;  
21 (3) the value of the nonagricultural assets and the agricultural assets,  
22 stated separately, owned and controlled by the corporation both within  
23 and without the state of Kansas and where situated;  
24 (4) the total number of stockholders of the corporation;  
25 (5) the number of acres owned or operated by the corporation, the  
26 number of acres leased by the corporation and the number of acres leased  
27 to the corporation;  
28 (6) the number of acres of agricultural land, held and reported in  
29 each category under provision (5), stated separately, being irrigated; and  
30 (7) whether any of the agricultural land held and reported under this  
31 subsection was acquired after July 1, 1981.
- 32 (c) The report shall be executed in accordance with the provisions of  
33 K.S.A. 17-6003, and amendments thereto. The fact that an individual's  
34 name is signed on such report shall be prima facie evidence that such  
35 individual is authorized to sign the report on behalf of the corporation;  
36 however, the official title or position of the individual signing the report  
37 shall be designated. This report shall be dated and subscribed by the  
38 person as true, under penalty of perjury. At the time of filing such annual  
39 report it shall be the duty of each domestic corporation organized for  
40 profit to pay to the secretary of state an annual report fee in an amount  
41 equal to \$40.
- 42 Sec. 7. K.S.A. 2005 Supp. 17-7504 is hereby amended to read as  
43 follows: 17-7504. (a) Every corporation organized not for profit shall make

1 an annual report in writing to the secretary of state, stating the prescribed  
2 information concerning the corporation at the close of business on the  
3 last day of its tax period next preceding the date of filing, but if a cor-  
4 poration's tax period is other than the calendar year, it shall give notice  
5 thereof to the secretary of state prior to December 31 of the year it  
6 commences such tax period. The reports shall be made on forms pre-  
7 scribed by the secretary of state. The report shall be filed on the 15th day  
8 of the sixth month following the close of the taxable year. *An extension*  
9 *for filing the annual report shall be granted upon the filing of a written*  
10 *application with the secretary of state prior to the due date of the report,*  
11 *except that no such extension shall be granted for a period of more than*  
12 *60 days.* The report shall contain the following information:

13 (1) The name of the corporation;  
14 (2) the location of the principal office;  
15 (3) the names and addresses of the president, secretary and treasurer  
16 or equivalent of such officers, and the members of the governing body;  
17 (4) the number of memberships or the number of shares of capital  
18 stock issued; and  
19 (5) if the corporation is a parent corporation holding more than 50%  
20 equity ownership in any other business entity registered with the secretary  
21 of state, the name and identification number of any such subsidiary busi-  
22 ness entity.

23 (b) Every corporation subject to the provisions of this section which  
24 holds agricultural land, as defined in K.S.A. 17-5903, and amendments  
25 thereto, within this state shall show the following additional information  
26 on the report:

27 (1) The acreage and location listed by section, range, township and  
28 county of each lot, tract or parcel of agricultural land in this state owned  
29 or leased by or to the corporation;  
30 (2) the purposes for which such agricultural land is owned or leased  
31 and, if leased, to whom such agricultural land is leased;  
32 (3) the value of the nonagricultural assets and the agricultural assets,  
33 stated separately, owned and controlled by the corporation both within  
34 and without the state of Kansas and where situated;  
35 (4) the total number of stockholders or members of the corporation;  
36 (5) the number of acres owned or operated by the corporation, the  
37 number of acres leased by the corporation and the number of acres leased  
38 to the corporation;  
39 (6) the number of acres of agricultural land, held and reported in  
40 each category under paragraph (5) of this subsection (b), stated sepa-  
41 rately, being irrigated; and  
42 (7) whether any of the agricultural land held and reported under this  
43 subsection was acquired after July 1, 1981.

1 (c) The report shall be executed in accordance with the provisions of  
2 K.S.A. 17-6003, and amendments thereto. The fact that an individual's  
3 name is signed on such report shall be prima facie evidence that such  
4 individual is authorized to sign the report on behalf of the corporation;  
5 however, the official title or position of the individual signing the report  
6 shall be designated. This report shall be dated and subscribed by the  
7 person as true, under penalty of perjury.

8 (d) At the time of filing such report, each nonprofit corporation shall  
9 pay an annual report fee in an amount equal to \$40 for all tax years  
10 commencing after December 31, 2003.

11 Sec. 8. K.S.A. 2005 Supp. 17-7505 is hereby amended to read as  
12 follows: 17-7505. (a) Every foreign corporation organized for profit, or  
13 organized under the cooperative type statutes of the state, territory or  
14 foreign country of incorporation, now or hereafter doing business in this  
15 state, and owning or using a part or all of its capital in this state, and  
16 subject to compliance with the laws relating to the admission of foreign  
17 corporations to do business in Kansas, shall make an annual report in  
18 writing to the secretary of state, stating the prescribed information con-  
19 cerning the corporation at the close of business on the last day of its tax  
20 period next preceding the date of filing, but if a corporation operates on  
21 a fiscal year other than the calendar year it shall give written notice thereof  
22 to the secretary of state prior to December 31 of the year commencing  
23 such fiscal year. The report shall be made on a form prescribed by the  
24 secretary of state. The report shall be filed at the time prescribed by law  
25 for filing the corporation's annual Kansas income tax return. *An extension*  
26 *for filing the annual report shall be granted upon the filing of a written*  
27 *application with the secretary of state prior to the due date of the report,*  
28 *except that no such extension shall be granted for a period of more than*  
29 *60 days.* The report shall contain the following facts:

30 (1) The name of the corporation and under the laws of what state or  
31 country it is incorporated;

32 (2) the location of its principal office;

33 (3) the names and addresses of the president, secretary, treasurer, or  
34 equivalent of such officers, and members of the board of directors;

35 (4) the number of shares of capital stock issued;

36 (5) the nature and kind of business in which the company is engaged;  
37 and

38 (6) if the corporation is a parent corporation holding more than 50%  
39 equity ownership in any other business entity registered with the secretary  
40 of state, the name and identification number of any such subsidiary busi-  
41 ness entity.

42 (b) Every corporation subject to the provisions of this section which  
43 holds agricultural land, as defined in K.S.A. 17-5903, and amendments

1 thereto, within this state shall show the following additional information  
2 on the report:

3 (1) The acreage and location listed by section, range, township and  
4 county of each lot, tract or parcel of agricultural land in this state owned  
5 or leased by or to the corporation;

6 (2) the purposes for which such agricultural land is owned or leased  
7 and, if leased, to whom such agricultural land is leased;

8 (3) the value of the nonagricultural assets and the agricultural assets,  
9 stated separately, owned and controlled by the corporation both within  
10 and without the state of Kansas and where situated;

11 (4) the total number of stockholders of the corporation;

12 (5) the number of acres owned or operated by the corporation, the  
13 number of acres leased by the corporation and the number of acres leased  
14 to the corporation;

15 (6) the number of acres of agricultural land, held and reported in  
16 each category under paragraph (5) of this subsection (b), stated sepa-  
17 rately, being irrigated; and

18 (7) whether any of the agricultural land held and reported under this  
19 subsection was acquired after July 1, 1981.

20 (c) The report shall be executed in accordance with the provisions of  
21 K.S.A. 17-6003, and amendments thereto. The fact that an individual's  
22 name is signed on such report shall be prima facie evidence that such  
23 individual is authorized to sign the report on behalf of the corporation;  
24 however, the official title or position of the individual signing the report  
25 shall be designated. This report shall be dated and subscribed by the  
26 person as true, under penalty of perjury.

27 (d) At the time of filing its annual report, each such foreign corpo-  
28 ration shall pay to the secretary of state an annual report fee in an amount  
29 equal to \$40.

30 Sec. 9. K.S.A. 2005 Supp. 17-7514 is hereby amended to read as  
31 follows: 17-7514. (a) *An extension for filing the annual report shall be*  
32 *granted upon the filing of a written application with the secretary of state*  
33 *prior to the due date of the report, except that no such extension shall be*  
34 *granted for a period of more than 60 days.* All copies of applications for  
35 extension of the time for filing income tax returns submitted to the sec-  
36 retary of state pursuant to law shall be maintained by the secretary of  
37 state in a confidential file and shall not be disclosed to any person except  
38 as authorized pursuant to the provisions of K.S.A. 79-3234 and amend-  
39 ments thereto and subsection (c). All copies of such applications shall be  
40 preserved for one year and thereafter until the secretary of state orders  
41 that they be destroyed.

42 (b) Except in accordance with subsection (c) or a proper judicial or-  
43 der, it shall be unlawful for the secretary of state or any other officer,

1 employee, former officer or former employee of this state to disclose any  
2 information contained in copies of federal extensions of time to file in-  
3 come tax returns.

4 (c) All copies of such applications shall be open to inspection by or  
5 disclosure to: (1) Any person designated by resolution of the corporation's  
6 board of directors or other similar governing body; (2) any officer or  
7 employee of such corporation upon written request signed by any prin-  
8 cipal officer and attested to by the secretary or other officer; or (3) any  
9 bona fide shareholder of record owning 1% or more of the outstanding  
10 stock of such corporation.

11 Sec. 10. K.S.A. 2005 Supp. 17-76,139 is hereby amended to read as  
12 follows: 17-76,139. (a) Every limited liability company organized under  
13 the laws of this state shall make an annual report in writing to the secretary  
14 of state, stating the prescribed information concerning the limited liability  
15 company at the close of business on the last day of its tax period next  
16 preceding the date of filing. If the limited liability company's tax period  
17 is other than the calendar year, it shall give notice of its different tax  
18 period in writing to the secretary of state prior to December 31 of the  
19 year it commences the different tax period. The annual report shall be  
20 filed at the time prescribed by law for filing the limited liability company's  
21 annual Kansas income tax return. *An extension for filing the annual report*  
22 *shall be granted upon the filing of a written application with the secretary*  
23 *of state prior to the due date of the report, except that no such extension*  
24 *shall be granted for a period of more than 60 days.* The annual report  
25 shall be made on a form prescribed by the secretary of state. The report  
26 shall contain the following information:

27 (1) The name of the limited liability company; and  
28 (2) a list of the members owning at least 5% of the capital of the  
29 company, with the post office address of each.

30 (b) Every foreign limited liability company shall make an annual re-  
31 port in writing to the secretary of state, stating the prescribed information  
32 concerning the limited liability company at the close of business on the  
33 last day of its tax period next preceding the date of filing. If the limited  
34 liability company's tax period is other than the calendar year, it shall give  
35 notice in writing of its different tax period to the secretary of state prior  
36 to December 31 of the year it commences the different tax period. The  
37 annual report shall be filed at the time prescribed by law for filing the  
38 limited liability company's annual Kansas income tax return. *An extension*  
39 *for filing the annual report shall be granted upon the filing of a written*  
40 *application with the secretary of state prior to the due date of the report,*  
41 *except that no such extension shall be granted for a period of more than*  
42 *60 days.* The annual report shall be made on a form prescribed by the  
43 secretary of state. The report shall contain the name of the limited liability

1 company.

2 (c) The annual report required by this section shall be signed by a  
3 member of the limited liability company and forwarded to the secretary  
4 of state. At the time of filing the report, the limited liability company shall  
5 pay to the secretary of state an annual report fee in an amount equal to  
6 \$40.

7 (d) The provisions of K.S.A. 17-7509, and amendments thereto, re-  
8 lating to penalties for failure of a corporation to file an annual report or  
9 pay the required annual report fee, and the provisions of subsection (a)  
10 of K.S.A. 17-7510 and amendments thereto, relating to penalties for fail-  
11 ure of a corporation to file an annual report or pay the required annual  
12 report fee, shall be applicable to the articles of organization of any do-  
13 mestic limited liability company or to the authority of any foreign limited  
14 liability company which fails to file its annual report or pay the annual  
15 report fee within 90 days of the time prescribed in this section for filing  
16 and paying the same. Whenever the articles of organization of a domestic  
17 limited liability company or the authority of any foreign limited liability  
18 company are forfeited for failure to file an annual report or to pay the  
19 required annual report fee, the domestic limited liability company or the  
20 authority of a foreign limited liability company may be reinstated by filing  
21 a certificate of reinstatement, in the manner and form to be prescribed  
22 by the secretary of state and paying to the secretary of state all fees,  
23 including any penalties thereon, due to the state. The fee for filing a  
24 certificate of reinstatement shall be the same as that prescribed by K.S.A.  
25 17-7506, and amendments thereto, for filing a certificate of extension,  
26 restoration, renewal or revival of a corporation's articles of incorporation.

27 (e) When reinstatement is effective, it relates back to and takes effect  
28 as of the effective date of the forfeiture and the company may resume its  
29 business as if the forfeiture had never occurred.

30 (f) No limited liability company shall be required to file its first annual  
31 report under this act, or pay any annual report fee required to accompany  
32 such report, unless such limited liability company has filed its articles of  
33 organization or application for authority at least six months prior to the  
34 last day of its tax period.

35 (g) All copies of applications for extension of the time for filing in-  
36 come tax returns submitted to the secretary of state pursuant to law shall  
37 be maintained by the secretary of state in a confidential file and shall not  
38 be disclosed to any person except as authorized pursuant to the provisions  
39 of K.S.A. 79-3234, and amendments thereto, a proper judicial order, or  
40 subsection (h). All copies of such applications shall be preserved for one  
41 year and thereafter until the secretary of state orders that they be  
42 destroyed.

43 (h) A copy of such application shall be open to inspection by or dis-

1 closure to any person who was a member of such limited liability company  
2 during any part of the period covered by the extension.

3 Sec. 11. K.S.A. 56-1a606 is hereby amended to read as follows: 56-  
4 1a606. (a) Every limited partnership organized under the laws of this state  
5 shall make an annual report in writing to the secretary of state, stating  
6 the prescribed information concerning the limited partnership at the  
7 close of business on the last day of its tax period next preceding the date  
8 of filing. If the limited partnership's tax period is other than the calendar  
9 year, it shall give notice of its different tax period to the secretary of state  
10 prior to December 31 of the year it commences the different tax period.  
11 The annual report shall be filed at the time prescribed by law for filing  
12 the limited partnership's annual Kansas income tax return. *An extension*  
13 *for filing the annual report shall be granted upon the filing of a written*  
14 *application with the secretary of state prior to the due date of the report,*  
15 *except that no such extension shall be granted for a period of more than*  
16 *60 days.*

17 (b) The annual report shall be made on a form prescribed by the  
18 secretary of state. The report shall contain the following information:

- 19 (1) The name of the limited partnership; and  
20 (2) a list of the partners owning at least 5% of the capital of the  
21 partnership, with the address of each.

22 (c) Every limited partnership subject to the provisions of this section  
23 which is a limited corporate partnership, as defined in K.S.A. 17-5903  
24 and amendments thereto, and which holds agricultural land, as defined  
25 in K.S.A. 17-5903 and amendments thereto, within this state shall show  
26 the following additional information on the report:

- 27 (1) The number of acres and location, listed by section, range, town-  
28 ship and county of each lot, tract or parcel of agricultural land in this state  
29 owned or leased by the limited partnership; and  
30 (2) whether any of the agricultural land held and reported under sub-  
31 section (c)(1) was acquired after July 1, 1981.

32 (d) The annual report shall be signed by the general partner or part-  
33 ners of the limited partnership, sworn to before an officer duly authorized  
34 to administer oaths and forwarded to the secretary of state. At the time  
35 of filing the report, the limited partnership shall pay to the secretary of  
36 state an annual report fee in an amount equal to \$40.

37 (e) The provisions of K.S.A. 17-7509 and amendments thereto, re-  
38 lating to penalties for failure of a corporation to file an annual report or  
39 pay the required annual report fee, and the provisions of subsection (a)  
40 of K.S.A. 17-7510 and amendments thereto, relating to forfeiture of a  
41 domestic corporation's articles of incorporation for failure to file an an-  
42 nual report or pay the required annual report fee, shall be applicable to  
43 the certificate of partnership of any limited partnership which fails to file

1 its annual report or pay the annual report fee within 90 days of the time  
2 prescribed in this section for filing and paying the same. Whenever the  
3 certificate of partnership of a limited partnership is forfeited for failure  
4 to file an annual report or to pay the required annual report fee, the  
5 limited partnership may be reinstated by filing a certificate of reinstatement,  
6 in the manner and form to be prescribed by the secretary of state  
7 and paying to the secretary of state all fees, including any penalties  
8 thereon, due to the state. The fee for filing a certificate of reinstatement  
9 shall be the same as that prescribed by K.S.A. 17-7506 and amendments  
10 thereto for filing a certificate of extension, restoration, renewal or revival  
11 of a corporation's articles of incorporation.

12 Sec. 12. K.S.A. 56-1a607 is hereby amended to read as follows: 56-  
13 1a607. (a) Every foreign limited partnership shall make an annual report  
14 in writing to the secretary of state, stating the prescribed information  
15 concerning the limited partnership at the close of business on the last day  
16 of its tax period next preceding the date of filing. If the limited partnership's  
17 tax period is other than the calendar year, it shall give notice of its  
18 different tax period to the secretary of state prior to December 31 of the  
19 year it commences the different tax period. The annual report shall be  
20 filed at the time prescribed by law for filing the limited partnership's  
21 annual Kansas income tax return. *An extension for filing the annual report*  
22 *shall be granted upon the filing of a written application with the secretary*  
23 *of state prior to the due date of the report, except that no such extension*  
24 *shall be granted for a period of more than 60 days.*

25 (b) The annual report shall be made on a form prescribed by the  
26 secretary of state. The report shall contain the name of the limited  
27 partnership.

28 (c) Every foreign limited partnership subject to the provisions of this  
29 section which is a limited corporate partnership, as defined in K.S.A. 17-  
30 5903 and amendments thereto, and which holds agricultural land, as defined  
31 in K.S.A. 17-5903 and amendments thereto, within this state shall  
32 show the following additional information on the report:

33 (1) The number of acres and location, listed by section, range, township  
34 and county of agricultural land in this state owned or leased by the  
35 limited partnership; and

36 (2) whether any of the agricultural land held and reported under subsection  
37 (c)(1) was acquired after July 1, 1981.

38 (d) The annual report shall be signed by the general partner or partners  
39 of the limited partnership, sworn to before an officer duly authorized  
40 to administer oaths and forwarded to the secretary of state. At the time  
41 of filing the report, the foreign limited partnership shall pay to the secretary  
42 of state an annual report fee in an amount equal to \$40.

43 (e) The provisions of K.S.A. 17-7509 and amendments thereto, re-

1 lating to penalties for failure of a corporation to file an annual report or  
2 pay the required annual report fee, and the provisions of subsection (b)  
3 of K.S.A. 17-7510 and amendments thereto, relating to forfeiture of a  
4 foreign corporation's authority to do business in this state for failure to  
5 file an annual report or pay the required annual report fee, shall be ap-  
6 plicable to the authority of any foreign limited partnership which fails to  
7 file its annual report or pay the annual report fee within 90 days of the  
8 time prescribed in this section for filing and paying the same. Whenever  
9 the authority of a foreign limited partnership to do business in this state  
10 is forfeited for failure to file an annual report or to pay the required annual  
11 report fee, the foreign limited partnership's authority to do business in  
12 this state may be reinstated by filing a certificate of reinstatement, in the  
13 manner and form to be prescribed by the secretary of state and paying  
14 to the secretary of state all fees, including any penalties thereon, due to  
15 the state. The fee for filing a certificate of reinstatement shall be the same  
16 as that prescribed by K.S.A. 17-7506 and amendments thereto for filing  
17 a certificate of extension, restoration, renewal or revival of a corporation's  
18 articles of incorporation.

19 Sec. 13. K.S.A. 56-1a610 is hereby amended to read as follows: 56-  
20 1a610. (a) *An extension for filing the annual report shall be granted upon*  
21 *the filing of a written application with the secretary of state prior to the*  
22 *due date of the report, except that no such extension shall be granted for*  
23 *a period of more than 60 days.* All copies of applications for extension of  
24 the time for filing income tax returns submitted to the secretary of state  
25 pursuant to law shall be maintained by the secretary of state in a confi-  
26 dential file and shall not be disclosed to any person except as authorized  
27 pursuant to the provisions of K.S.A. 79-3234 and amendments thereto, a  
28 proper judicial order, and subsection (b). All copies of such applications  
29 shall be preserved for one year and thereafter until the secretary of state  
30 orders that they be destroyed.

31 (b) A copy of such application shall be open to inspection by or dis-  
32 closure to any person who was a partner of the limited partnership during  
33 any part of the period covered by the extension.

34 (c) The provisions of this section shall be part of and supplemental  
35 to the revised uniform limited partnership act.

36 Sec. 14. K.S.A. 56a-1201 is hereby amended to read as follows: 56a-  
37 1201. (a) Every limited liability partnership organized under the laws of  
38 this state shall make an annual report in writing to the secretary of state,  
39 stating the prescribed information concerning the limited liability part-  
40 nership at the close of business on the last day of its tax period next  
41 preceding the date of filing. If the limited liability partnership's tax period  
42 is other than the calendar year, it shall give notice of its different tax  
43 period in writing to the secretary of state prior to December 31 of the

1 year it commences the different tax period. The annual report shall be  
2 filed at the time prescribed by law for filing the limited liability partner-  
3 ship's annual Kansas income tax return. *An extension for filing the annual*  
4 *report shall be granted upon the filing of a written application with the*  
5 *secretary of state prior to the due date of the report, except that no such*  
6 *extension shall be granted for a period of more than 60 days.*

7 (b) The annual report shall be made on a form prescribed by the  
8 secretary of state. The report shall contain the following information:

9 (1) The name of the limited liability partnership; and

10 (2) a list of the partners owning at least 5% of the capital of the  
11 partnership, with the address of each.

12 (c) The annual report shall be signed by a partner of the limited  
13 liability partnership and forwarded to the secretary of state. At the time  
14 of filing the report, the limited liability partnership shall pay to the sec-  
15 retary of state an annual report fee in an amount equal to \$40.

16 (d) The provisions of K.S.A. 17-7509, and amendments thereto, re-  
17 lating to penalties for failure of a corporation to file an annual report or  
18 pay the required annual report fee, and the provisions of subsection (a)  
19 of K.S.A. 17-7510 and amendments thereto, relating to penalties for fail-  
20 ure of a corporation to file an annual report or pay the required annual  
21 report fee, shall be applicable to the statement of qualification of any  
22 limited liability partnership which fails to file its annual report or pay the  
23 annual report fee within 90 days of the time prescribed in this section for  
24 filing and paying the same. Whenever the statement of qualification of a  
25 limited liability partnership is forfeited for failure to file an annual report  
26 or to pay the required annual report fee, the limited liability partnership  
27 may be reinstated by filing a certificate of reinstatement, in the manner  
28 and form to be prescribed by the secretary of state and paying to the  
29 secretary of state all fees, including any penalties thereon, due to the state.  
30 The fee for filing a certificate of reinstatement shall be the same as that  
31 prescribed by K.S.A. 17-7506, and amendments thereto, for filing a cer-  
32 tificate of extension, restoration, renewal or revival of a corporation's ar-  
33 ticles of incorporation.

34 Sec. 15. K.S.A. 56a-1202 is hereby amended to read as follows: 56a-  
35 1202. (a) Every foreign limited liability partnership shall make an annual  
36 report in writing to the secretary of state, stating the prescribed infor-  
37 mation concerning the foreign limited liability partnership at the close of  
38 business on the last day of its tax period next preceding the date of filing.  
39 If the foreign limited liability partnership's tax period is other than the  
40 calendar year, it shall give notice in writing of its different tax period to  
41 the secretary of state prior to December 31 of the year it commences the  
42 different tax period. The annual report shall be filed at the time pre-  
43 scribed by law for filing the foreign limited liability partnership's annual

1 Kansas income tax return. *An extension for filing the annual report shall*  
2 *be granted upon the filing of a written application with the secretary of*  
3 *state prior to the due date of the report, except that no such extension*  
4 *shall be granted for a period of more than 60 days.*

5 (b) The annual report shall be made on a form prescribed by the  
6 secretary of state. The report shall contain the name of the foreign limited  
7 liability partnership.

8 (c) The annual report shall be signed by a partner of the foreign  
9 limited liability partnership and forwarded to the secretary of state. At  
10 the time of filing the report, the foreign limited liability partnership shall  
11 pay to the secretary of state an annual report fee in an amount equal to  
12 \$40.

13 (d) The provisions of K.S.A. 17-7509, and amendments thereto, re-  
14 lating to penalties for failure of a corporation to file an annual report or  
15 pay the required annual report fee, and the provisions of subsection (a)  
16 of K.S.A. 17-7510, and amendments thereto, relating to penalties for fail-  
17 ure of a corporation to file an annual report or pay the required annual  
18 report fee, shall be applicable to the statement of foreign qualification of  
19 any foreign limited liability partnership which fails to file its annual report  
20 or pay the annual report fee within 90 days of the time prescribed in this  
21 section for filing and paying the same. Whenever the statement of foreign  
22 qualification of a foreign limited liability partnership is forfeited for failure  
23 to file an annual report or to pay the required annual report fee, the  
24 statement of foreign qualification of the foreign limited liability partner-  
25 ship may be reinstated by filing a certificate of reinstatement, in the man-  
26 ner and form to be prescribed by the secretary of state and paying to the  
27 secretary of state all fees, including any penalties thereon, due to the state.  
28 The fee for filing a certificate of reinstatement shall be the same as that  
29 prescribed by K.S.A. 17-7506, and amendments thereto, for filing a cer-  
30 tificate of extension, restoration, renewal or revival of a corporation's ar-  
31 ticles of incorporation.

32 Sec. 16. K.S.A. 56a-1204 is hereby amended to read as follows: 56a-  
33 1204. (a) *An extension for filing the annual report shall be granted upon*  
34 *the filing of a written application with the secretary of state prior to the*  
35 *due date of the report, except that no such extension shall be granted for*  
36 *a period of more than 60 days.* All copies of applications for extension of  
37 the time for filing income tax returns submitted to the secretary of state  
38 pursuant to law shall be maintained by the secretary of state in a confi-  
39 dential file and shall not be disclosed to any person except as authorized  
40 pursuant to the provisions of K.S.A. 79-3234 and amendments thereto, a  
41 proper judicial order, and subsection (b). All copies of such applications  
42 shall be preserved for one year and thereafter until the secretary of state  
43 orders that they be destroyed.

1 (b) A copy of such application shall be open to inspection by or dis-  
2 closure to any person who was a partner of the limited liability partnership  
3 during any part of the period covered by the extension.

4 (c) The provisions of this section shall be part of and supplemental  
5 to the revised uniform partnership act.

6 Sec. 17. K.S.A. 56-1a606, 56-1a607, 56-1a610, 56a-1201, 56a-1202  
7 and 56a-1204 and K.S.A. 2005 Supp. 17-1618, 17-2036, 17-2718, 17-4634,  
8 17-4677, 17-7503, 17-7504, 17-7505, 17-7514 and 17-76,139 are hereby  
9 repealed.

10 Sec. 18. This act shall take effect and be in force from and after its  
11 publication in the statute book.