

2023 Kansas Statutes

17-7504. Not-for-profit corporations; business entity information report; report fee. (a) Every corporation organized not for profit shall make a written business entity information report to the secretary of state, stating the prescribed information concerning the corporation at the close of business on the last day of its tax period next preceding the date of filing, but if a corporation's tax period is other than the calendar year, it shall give notice thereof to the secretary of state prior to December 31 of the year it commences such tax period.

(b) The report shall be made on forms prescribed by the secretary of state and shall be filed biennially, as determined by the year that the corporation organized not for profit filed its formation documents.* A corporation organized not for profit that filed formation documents in an even-numbered year shall file a report in each even-numbered year. A corporation organized not for profit that filed formation documents in an odd-numbered year shall file a report in each odd-numbered year. The report shall be filed after the close of the corporation's tax period but not later than on the 15th day of the sixth month following the close of the taxable year.

(c) The report shall contain the following information:

(1) The name of the corporation;

(2) the location of the principal office, including the building and suite number, street name or rural route number with box number, city, state and zip code;

(3) the name and postal address for the president, secretary and treasurer or equivalent of such officers, and the members of the governing body; and

(4) if the corporation is a parent corporation holding more than 50% equity ownership in any other business entity registered with the secretary of state, the name and identification number of any such subsidiary business entity.

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

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

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

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

(4) the total number of stockholders or members of the corporation;

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

(6) the number of acres of agricultural land, held and reported in each category under paragraph (5), stated separately, being irrigated; and

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

(e) The report shall be executed in accordance with the provisions of K.S.A. 17-7908 through 17-7910, and amendments thereto. The official title or position of the individual signing the report shall be designated. The fact that an individual's name is signed on such report shall be prima facie evidence that such individual is authorized to sign the report on behalf of the corporation. This report shall be subscribed by the person as true, under penalty of perjury.

(f) At the time of filing its business entity information report, each nonprofit corporation shall pay a fee in an amount equal to \$80, plus the amount specified in rules and regulations of the secretary multiplied by the number of tax periods included in the report.

History: L. 1972, ch. 54, § 4; L. 1972, ch. 55, § 2; L. 1973, ch. 99, § 4; L. 1974, ch. 100, § 2; L. 1975, ch. 144, § 4; L. 1976, ch. 113, § 1; L. 1976, ch. 99, § 5; L. 1977, ch. 78, § 3; L. 1981, ch. 108, § 2; L. 1981, ch. 107, § 3; L. 1987, ch. 89, § 4; L. 1990, ch. 85, § 3; L. 1991, ch. 76, § 6; L. 1997, ch. 106, § 3; L. 2002, ch. 185, § 42; L. 2004, ch. 171, § 21; L. 2005, ch. 157, § 12; L. 2016, ch. 110, § 123; L. 2021, ch. 61, § 15; L. 2023, ch.

66, § 48; July 1.