

## 2023 Kansas Statutes

**56-1a606. Domestic limited partnerships; business entity information report; report fee.** (a) Every limited partnership organized under the laws of this state shall make a written business entity information report to the secretary of state, stating the prescribed information concerning the limited partnership at the close of business on the last day of its tax period next preceding the date of filing. If the limited partnership's tax period is other than the calendar year, it shall give notice of its different tax period to the secretary of state prior to December 31 of the year it commences the different tax period.

(b) The report shall be filed biennially, as determined by the year that the limited partnership filed its formation documents.\* A limited partnership that filed formation documents in an even-numbered year shall file a report in each even-numbered year. A limited partnership 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 limited partnership's tax period but not later than at the time prescribed by law for filing the limited partnership's annual Kansas income tax return.

(c) The report shall be made on a form prescribed by the secretary of state and shall contain the following information:

(1) The name of the limited partnership;

(2) a list of the partners owning at least 5% of the capital of the partnership, with the postal address of each; and

(3) 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.

(d) Every limited partnership subject to the provisions of this section that is a limited agricultural partnership, as defined in K.S.A. 17-5903, and amendments thereto, and 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 number of acres 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 the limited partnership; and

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

(e) The report shall be signed by the general partner or partners of the limited partnership under penalty of perjury and forwarded to the secretary of state.

(f) At the time of filing its business entity information report, the limited partnership shall pay to the secretary of state 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.

(g) The provisions of K.S.A. 17-7509, and amendments thereto, relating to penalties for failure of a corporation to file a business entity information report or pay the required fee, and the provisions of K.S.A. 17-7510(a), and amendments thereto, relating to forfeiture of a domestic corporation's articles of incorporation for failure to file a business entity information report or pay the required fee, shall be applicable to the certificate of partnership of any limited partnership that fails to file its business entity information report or pay the required fee within 90 days of the time prescribed in this section for filing and paying the same or, in the case of a report filing and fee received by mail, postmarked within 90 days of the time prescribed in this section for filing and paying the same. Whenever the certificate of partnership of a limited partnership is forfeited for failure to file a business entity information report or to pay the required fee, the limited partnership may be reinstated by filing a certificate of reinstatement, in the manner and form to be prescribed by the secretary of state, and all past due business entity information reports for the immediately preceding 10 years, and payment to the secretary an amount equal to all fees and any penalties due. The fee for filing a certificate of reinstatement shall be the same as that prescribed by K.S.A. 17-7506, and amendments thereto, for filing a certificate of reinstatement of a corporation's articles of incorporation.

**History:** L. 1983, ch. 88, § 69; L. 1987, ch. 208, § 14; L. 1994, ch. 182, § 9; L. 1997, ch. 106, § 7; L. 2000, ch. 172, § 6; L. 2002, ch. 185, § 46; L. 2004, ch. 171, § 31; L. 2005,

ch. 157, § 21; L. 2007, ch. 81, § 13; L. 2016, ch. 110, § 140; L. 2021, ch. 61, § 41; L. 2023, ch. 66, § 66; July 1.

Revisor's Note:

\* Notwithstanding the provisions of this section, the annual filing requirement for written business entity information reports was continued until July 1, 2023, pursuant to section 11 of chapter 97 of the 2022 Session Laws of Kansas.