

2023 Kansas Statutes

17-7505. Foreign corporations organized for profit or cooperative; business entity information report; report fee. (a) Every foreign corporation organized for profit, or organized under the cooperative type statutes of the state, territory or foreign country of incorporation, now or hereafter doing business in this state, and owning or using a part or all of its capital in this state, and subject to compliance with the laws relating to the admission of foreign corporations to do business in Kansas, 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 operates on a fiscal year other than the calendar year it shall give written notice thereof to the secretary of state prior to December 31 of the year commencing such fiscal year.

(b) The report shall be made on a form prescribed by the secretary of state and shall be filed biennially, as determined by the year that the foreign corporation filed its foreign corporation application in Kansas.* A foreign corporation that filed an application in an even-numbered year shall file a report in each even-numbered year. A foreign corporation that filed an application 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 at the time prescribed by law for filing the corporation's annual Kansas income tax return.

(c) The report shall contain the following information:

- (1) The name of the corporation and under the laws of what state or country it is incorporated;
- (2) the location of its 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, treasurer, or equivalent of such officers, and members of the board of directors;
- (4) the nature and kind of business in which the company is engaged; and
- (5) 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 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 such foreign corporation 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.

History: L. 1972, ch. 54, § 5; L. 1973, ch. 99, § 5; L. 1974, ch. 100, § 3; L. 1975, ch. 144, § 5; L. 1976, ch. 99, § 6; L. 1977, ch. 78, § 4; L. 1981, ch. 108, § 3; L. 1981, ch. 107, § 4; L. 1987, ch. 89, § 5; L. 1989, ch. 81, § 3; L. 1990, ch. 85, § 4; L. 1991, ch. 76, § 7; L. 1997, ch. 106, § 4; L. 2000, ch. 172, § 2; L. 2002, ch. 185, § 43; L. 2004, ch. 171, § 22; L. 2005, ch. 157, § 13; L. 2016, ch. 110, § 124; L. 2021, ch. 61, § 16; L. 2023, ch. 66, § 49; July 1.