

2023 Kansas Statutes

17-76,139. Limited liability company and series thereof; business entity information report; report fee. (a) Every limited liability company organized and on and after July 1, 2020, each series thereof formed or in existence 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 liability company or series, as applicable, at the close of business on the last day of its tax period next preceding the date of filing. If the limited liability company's or series' tax period is other than the calendar year, it shall give notice of its different tax period in writing 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 liability company or series filed its formation documents. A limited liability company or series that filed formation documents in an even-numbered year shall file a report in each even-numbered year.* A limited liability company or series that filed formation documents in an odd-numbered year shall file a report in each odd-numbered year. It is permissible to file at one time the biennial report information for more than one limited liability company or series, regardless of whether the formation documents were filed in an even-numbered or odd-numbered year, except that all the reports shall be filed in the first year a biennial report is due under this law and in odd-numbered years thereafter. The report shall be filed after the close of the limited liability company's tax period or series' tax period but not later than at the time prescribed by law for filing the limited liability company's or series' annual Kansas income tax return, or if applicable law does not prescribe a time for filing an annual Kansas income tax return for a series, the report for the series shall be filed at, and for purposes of this section its tax period shall be deemed to be, the time prescribed by law for filing the annual Kansas income tax return for the limited liability company to which the series is associated.

(c) The report shall be made on a form prescribed by the secretary of state and shall contain the following information for each limited liability company or series:

- (1) The name of the limited liability company or series, as applicable;
- (2) a list of the members owning at least 5% of the capital of the limited liability company or series, as applicable, 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) (1) Every foreign limited liability company shall make a written business entity information report to the secretary of state, stating the prescribed information concerning the limited liability company at the close of business on the last day of its tax period next preceding the date of filing. If the limited liability company's tax period is other than the calendar year, it shall give notice in writing of its different tax period to the secretary of state prior to December 31 of the year it commences the different tax period.

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

(3) The report shall be made on a form prescribed by the secretary of state and shall contain the name of the limited liability company.

(e) The business entity information report required by this section shall be executed by one or more authorized persons, and filed with the secretary of state. The execution of such report by a person who is authorized by the Kansas revised limited liability company act to execute such report, upon filing such report with the secretary of state, constitutes an oath or affirmation, under penalties of perjury that, to the best of such person's knowledge and belief, the facts stated in such report are true.

(f) At the time of filing the business entity information report, each limited liability company or series 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 business entity information report or pay the required fee, and the provisions of K.S.A. 17-7510(a), and amendments thereto, relating to penalties for failure of a corporation to file business entity information report or pay the required fee, shall be applicable to the articles of organization of any domestic limited liability company, the certificate of designation of any series thereof, or to the authority of any foreign limited liability company that fails to file its business entity information report or pay the 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 for filing and paying the same. Whenever the articles of organization of a domestic limited liability company, the certificate of designation of a series thereof, or the authority of any foreign limited liability company are forfeited or canceled for failure to file business entity information report or to pay the required fee, the domestic limited liability company or the authority of a foreign limited liability company may be reinstated by filing a certificate of reinstatement, pursuant to K.S.A. 17-76,146, and amendments thereto, and the certificate of designation may be reinstated by filing a certificate of reinstatement, pursuant to K.S.A. 17-76,147, and amendments thereto, and in each case, paying to the secretary of state all fees, including any penalties thereon, due to the state.

History: L. 1999, ch. 119, § 78; L. 2000, ch. 172, § 4; L. 2002, ch. 185, § 44; L. 2004, ch. 171, § 29; L. 2005, ch. 157, § 20; L. 2007, ch. 81, § 10; L. 2014, ch. 40, § 60; L. 2016, ch. 110, § 128; L. 2019, ch. 47, § 38; L. 2021, ch. 61, § 23; L. 2023, ch. 66, § 52; July 1.