

17-7514. Copies of applications for extension of time for filing income tax returns submitted to secretary of state; confidentiality.

(a) All copies of applications for extension of the time for filing income tax returns submitted to the secretary of state pursuant to law shall be maintained by the secretary of state in a confidential file and shall not be disclosed to any person except as authorized pursuant to the provisions of K.S.A. 79-3234, and amendments thereto, and subsection (c). All copies of such applications shall be preserved for one year and thereafter until the secretary of state orders that they be destroyed.

(b) Except in accordance with subsection (c) or a proper judicial order, it shall be unlawful for the secretary of state or any other officer, employee, former officer or former employee of this state to disclose any information contained in copies of federal extensions of time to file income tax returns.

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

History: L. 1973, ch. 101, § 7; L. 1976, ch. 99, § 8; L. 1979, ch. 63, § 1; L. 1979, ch. 64, § 1; L. 1983, ch. 88, § 73; L. 1994, ch. 182, § 6; L. 2004, ch. 143, § 91; L. 2005, ch. 157, § 18; Jan. 1, 2006.