

**136.090 Reports of corporations for license tax purposes -- Subject matter.**

- (1) Corporations liable to taxation under KRS 136.070 shall file with the Department of Revenue each year, on forms prepared by the department, a return signed by the president, vice president, secretary, treasurer, assistant secretary, assistant treasurer, or chief accounting officer. This report shall give the name of the corporation; the name of the state or government under the laws of which it is incorporated; the date of incorporation; the place of its principal office in and out of this state; the name and address of its president and secretary; the name and address of its authorized agent or attorney upon whom process may be executed in this state; the name and address of the officer or agent in charge of its business in this state; and the nature and kind of business in which it is engaged.
- (2) The report shall also give the total value of all the property owned and used by the corporation; the value of the property owned and used by it in this state; the aggregate amount of business transacted by it during the preceding calendar year or fiscal year; the amount of such business transacted in this state; and such other facts as the department requires.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 299, effective June 20, 2005. -- Amended 1986 Ky. Acts ch. 496, sec. 4, effective August 1, 1986. -- Amended 1962 Ky. Acts ch. 94, sec. 2. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4189-3.

**Legislative Research Commission Note (4/27/2018).** KRS 136.070 was repealed in 2018 Ky. Acts chs. 171 and 207, but a conforming amendment was not made to this statute to address the reference it contains to KRS 136.070. The Reviser of Statutes has determined that making such a conforming change during the 2018 codification exceeds the permissible correction of manifest clerical or typographical errors under KRS 7.136(1)(h). Therefore, the reference to KRS 136.070 remains unchanged and would have to be changed pursuant to future legislative action.