

### **136.130 Reports of all public service corporations -- Extensions.**

- (1) Each corporation included in KRS 136.120(1) shall annually, between December 31, and April 30, following, make and deliver to the Department of Revenue a report in such form as the department may prescribe, showing such of the following facts as may be requested by the department: The name and principal place of business of the corporation; the kind of business engaged in; the amount of capital stock, preferred and common, and the number of shares of each; the amount of stock paid up; the par and fair cash value of the stock; the highest price at which the stock was sold at a bona fide sale within twelve (12) months next before December 31 of the year for which the report is required to be made; the amount of surplus funds and undivided profits; the total amount of indebtedness as principal; the cost and year acquired of all operating property owned, operated, or leased, including property under construction, property held for future use, and the depreciation attributable thereto as of December 31, the cost and year acquired of all nonoperating tangible property and the depreciation attributable thereto; the cost and market value as of December 31 of all intangible property; the value of all other assets; the operating and nonoperating revenues, the net utility operating income before and after depreciation and before and after income taxes, the net income from operations, the net income including income from investments, and income from all other sources for twelve (12) months next preceding December 31 of the year for which the report is required; the amount and kind of operating property in this state, and where situated in each county, city, and taxing district, assessed or liable to assessment in this state, and the fair cash value thereof, the length and description of all the lines operated, owned, or leased in this state and in each county, city, and taxing district; and such other facts as the department may require.
- (2) The report shall cover the period of twelve (12) months ending December 31. The department may change the date of the reports to conform to any change in date established by federal regulations.
- (3) If any corporation is in the hands or under the control of a receiver or other person, by order of a court, the receiver or other person shall make the reports required by this section and by KRS 136.140.
- (4) All public service corporations included in KRS 136.120 shall file with the report required by subsection (1) of this section a copy of all reports to their stockholders and a complete copy of their report to the Kentucky regulating authority for the year ending December 31.
- (5) The Department of Revenue may grant an extension of thirty (30) days to file the public service property tax return when, in its judgment, good cause exists. The department shall keep a record of every extension and the taxpayer shall attach a copy of the approved extension to his return when filed.
- (6) A taxpayer may be granted a thirty (30) day extension for filing the public service company property tax return if it requests the extension before the due date of the return and includes with the extension request a report of any increases or decreases in property of fifty thousand dollars (\$50,000) or more in any taxing district.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 302, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 163, sec. 4, effective July 13, 1990. -- Amended 1986 Ky. Acts ch. 496, sec. 5, effective August 1, 1986. -- Amended 1960 Ky. Acts ch. 186, Art. II, sec. 3, effective March 25, 1960. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4078, 4078a, 4079, 4089, 4096, 4097.