

## 2021 Kansas Statutes

**17-6805a. Dissolution of nonprofit corporation; federal exemption; disposition of corporate assets.**

Notwithstanding any provision of law or the articles of incorporation, the articles of incorporation of each nonprofit corporation that qualifies otherwise for an exemption under section 501(c)(3) of the internal revenue code of 1986, 26 U.S.C. § 501(c)(3), shall be considered to contain the following provision:

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the internal revenue code of 1986 or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the district court of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as the court shall determine, which are organized and operated exclusively for such purposes.

**History:** L. 1983, ch. 80, § 1; L. 2004, ch. 143, § 59; L. 2016, ch. 110, § 82; July 1.