ATTORNEY GENERAL OPINION NO. 76-243

Honorable D. Wayne Zimmerman
Kansas State Senator
One Patrons Plaza
Olathe, Kansas 66061

RE: Corporations - Articles of Incorporation - Fees

SYNOPSIS: Where an amendment to articles of incorporation are filed which also includes a change of the resident agent and/or of the registered office of the corporation, a single fee of $20.00 for filing and indexing such certificate of amendment should be charged.

Dear Senator Zimmerman:

You inquire concerning the filing fee which the Secretary of State is authorized to assess against the Olathe United Way, Inc., for filing and indexing a certificate of amendment to its articles of incorporation. You advise that the corporation recently submitted such a certificate for filing, and tendered a fee of $20.00, pursuant to K.S.A. 17-7506(a)(3). The Secretary of State has indicated that an additional fee of $20.00 will be required because the amendment changes the location of the registered office and resident agent. You advise, however, that the additional $20.00 has not been required in the past for filing restated articles of incorporation which recite a change in registered office or resident agent, and you question the authority for such a double charge in this instance.
K.S.A. 17-7506(a) states in pertinent part thus:

"The secretary of state shall charge each
domestic and foreign corporation a fee of
twenty dollars ($20) for issuing and filing
and indexing any of the corporate documents
described below:
(1) Restated articles of incorporation;

*   *   *

(3) Certificate of amendment of articles
of incorporation, either prior to or after
payment of capital;

*   *   *

(4) Certificate of change of location of
registered office and registered agent . . . ."

Articles of incorporation must include designation of the
registered agent of the company. K.S.A. 17-6002(2). Restated
articles may, by the nature of the instrument, amend any of the
articles, including the designation of resident agent. K.S.A.
17-6605. The Secretary of State advises us that a single charge
of $20.00 has been made for filing restated articles of incor-
poration, because by the statutory definition of the articles,
the restatement may extend to any and all matters in the articles,
including the designation of the registered office or resident
agent.

The same rationale applies, in my judgment, to the amended
articles of incorporation proposed to be filed in this instance.
Articles may be amended "in any and as many respects" as may be
desired. K.S.A. 17-6601(a). A single certificate of amendment
may thus include a change of the resident agent, as well as
other matters.

The question is not, strictly speaking, whether the fee of
$20 may be charged twice for the filing of a single document
which affects two or more of the purposes enumerated in K.S.A.
17-7506, but whether, when a single document is filed which,
by its statutory definition, may include other matter which,
if filed as a separate document would require a separate and
additional filing fee of $20.00, a double charge may be assessed
for the filing of the single document. In my judgment, it may not. A certificate of amendment of articles, by definition, may include a change of the resident agent. If the change of resident agent were filed by a separate certificate, a separate fee would be required. However, where the change is incorporated in another document which, by its very nature, may by statute include such a change, a double charge is not authorized by K.S.A. 17-7506(a).

Yours very truly,

CURT T. SCHNEIDER
Attorney General

cc: Sherman Parks
   Attorney
   Secretary of State's Office
   Statehouse
   Topeka, Kansas