

SENATE BILL No. 212

By Committee on Federal and State Affairs

2-17

1 AN ACT concerning taxation; relating to abatement of tax liability;
2 annual report; amending K.S.A. 2010 Supp. 79-3233b and repealing
3 the existing section.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2010 Supp. 79-3233b is hereby amended to read
7 as follows: 79-3233b. (a) The secretary shall maintain a record of each
8 abatement that reduces a final tax liability by \$5,000 or more. Such
9 record shall contain: (1) The name and address of the taxpayer, and the
10 petitioner, if different; (2) the disputed tax liability including penalty and
11 interest; (3) the taxpayer's grounds for contesting the liability together
12 with all supporting evidence; (4) all staff recommendations, reports and
13 audits; (5) the reasons for, conditions to, and the amount of the
14 abatement; and (6) the payment made, if any. Such records shall be
15 maintained by the department for nine years.

16 (b) The secretary shall make an annual report that identifies
17 the taxpayer, summarizes the issues and the reasons for abatement, and
18 states the amount of liability that was abated pursuant to this section for
19 each abatement that reduced a final tax liability by \$5,000 or more. The
20 secretary shall file the report with the secretary of state, the division of
21 post audit of the legislature and the attorney general on or before
22 September 30 of each year. Any other provision of law notwithstanding,
23 the secretary shall make the ~~record of any abatement~~ *annual report*
24 available for public inspection upon written request.

25 Sec. 2. K.S.A. 2010 Supp. 79-3233b is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its
27 publication in the statute book.
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