CHAPTER 37

HOUSE BILL No. 2031

AN ACT concerning the division of post audit; relating to certain income tax abatements, audits and reports; amending K.S.A. 2004 Supp. 79-3233b and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1.   K.S.A. 2004 Supp. 79-3233b is hereby amended to read as follows: 79-3233b. (a) The secretary shall maintain a record of each abatement that reduces a final tax liability by $5,000 or more. Such record shall contain: (1) The name and address of the taxpayer, and the petitioner, if different; (2) the disputed tax liability including penalty and interest; (3) the taxpayer's grounds for contesting the liability together with all supporting evidence; (4) all staff recommendations, reports and audits; (5) the reasons for, conditions to, and the amount of the abatement; and (6) the payment made, if any. Such records shall be maintained by the department for nine years.

(b)   The secretary shall make an annual report that identifies the taxpayer, summarizes the issues and the reasons for abatement, and states the amount of liability that was abated pursuant to this section for each abatement that reduced a final tax liability by $5,000 or more. The secretary shall file the report with the secretary of state, the division of post audit of the legislature and the attorney general on or before September 30 of each year. ~~The division of post audit of the legislature shall take any audit steps they deem necessary to assure that abatements under this section are made in accordance with law. The division of post audit shall issue a report to the legislature on the division's findings at least once every three years.~~ Any other provision of law notwithstanding, the secretary shall make the record of any abatement available for public inspection upon written request.

Sec. 2.   K.S.A. 2004 Supp. 79-3233b is hereby repealed.

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

Approved March 29, 2005.