

*As Amended by Senate Committee*

*Session of 2011*

**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.  
4

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  
11 and interest; (3) the taxpayer's grounds for contesting the liability  
12 together with all supporting evidence; (4) all staff recommendations,  
13 reports and audits; (5) the reasons for, conditions to, and the amount of  
14 the 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 the  
17 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.  
20 The secretary shall file the report with the secretary of state, the  
21 division of post audit of the legislature and the attorney general on or  
22 before September 30 of each year. Any other provision of law  
23 notwithstanding, the secretary shall make the ~~record of any~~  
24 ~~abatement~~ *annual report* available for public inspection upon written  
25 request.

26 (c) ***In order to express the intent of the legislature upon first***  
27 ***enactment of this section, the provisions of this section and***  
28 ***amendments enacted herein shall be effective retroactively to the***  
29 ***original enactment of this section on and after July 1, 1999.***

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 K.S.A. 2010 Supp. 79-3233b is hereby repealed.

31 Sec. 3. This act shall take effect and be in force from and after its  
32 publication in the statute book.  
33