

[As Amended by Senate Committee of the Whole]

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 K.S.A. 2010 Supp. 79-3233b is hereby repealed.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

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1 publication in the ~~statute book~~ *[Kansas register]*.
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