

Tax Abatement Records—Annual Reports

SB 212 amends language concerning the public availability of tax abatement records. Under prior law, the Secretary of Revenue was required to keep a record of each abatement that reduces tax liability by \$5,000 or more and make the record available for public inspection, as well as an annual report. The bill replaces the term “record of any abatement” with “annual report” where the law states which documents are available to the public.