

SESSION OF 2011

SUPPLEMENTAL NOTE ON SENATE BILL NO. 212

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 212 would amend language concerning the public availability of information concerning tax abatement records. Under current law, the Secretary of Revenue is 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 would replace the term “record of any abatement” with “annual report” where it states what documents will be available to the public.

Background

The Department of Revenue, the only conferee on the bill, testified that the abatement record contains personal information such as Social Security numbers, credit card information, and medical records. Under current law, this record would be available upon request in addition to the annual report that does not contain sensitive taxpayer information. The Department said the bill would clarify that only the annual report would be available for public inspection.

A technical amendment clarified that the bill would be retroactive to the statute's enactment date in 1999.

The fiscal note prepared by the Division of the Budget indicates that the bill would have no fiscal effect.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>