

75-5161. Tax assessment; settlement authority; secretary of revenue. In addition to other provisions and authority granted under law, the secretary of revenue shall have the authority to equitably resolve any assessment resulting from an audit, or any portion of such assessment, that is pending in the administrative appeals process before the secretary or secretary's designee pursuant to K.S.A. 79-3226 or 79-3610, and amendments thereto, or the state board of tax appeals, or is pending in the judicial review process before any state or federal district or appellate court. Such settlement authority shall include the ability to resolve the amount of tax, penalty or interest due in the settlement agreement.

History: L. 2009, ch. 142, § 1; L. 2014, ch. 141, § 79; July 1.