

79-3233b. Same; annual report by director; filing. (a) The secretary shall maintain a record of each abatement that reduces a final tax liability by \$5,000 or more. Such record shall contain: (1) The name and address of the taxpayer, and the petitioner, if different; (2) the disputed tax liability including penalty and interest; (3) the taxpayer's grounds for contesting the liability together with all supporting evidence; (4) all staff recommendations, reports and audits; (5) the reasons for, conditions to, and the amount of the abatement; and (6) the payment made, if any. Such records shall be maintained by the department for nine years.

(b) The secretary shall make an annual report that identifies the taxpayer, summarizes the issues and the reasons for abatement, and states the amount of liability that was abated pursuant to this section for each abatement that reduced a final tax liability by \$5,000 or more. The secretary shall file the report with the secretary of state, the division of post audit of the legislature and the attorney general on or before September 30 of each year. Any other provision of law notwithstanding, the secretary shall make the annual report available for public inspection upon written request.

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

History: L. 1965, ch. 527, § 2; L. 1967, ch. 496, § 1; L. 1974, ch. 439, § 1; L. 1999, ch. 94, § 3; L. 2005, ch. 37, § 1; L. 2011, ch. 20, § 1; Apr. 7.