

**79-3233g. Same; petition to state board of tax appeals for approval or disapproval of abatement; abatement by director; list of indebtedness abated filed with secretary of state; public record.** In all cases where the income tax liability exceeds the sum of \$100 including penalties and interest, the secretary shall petition the state board of tax appeals to abate such income tax liability setting forth the name of the debtor, the year for which the tax is due, and the grounds for abatement as set forth in K.S.A. 79-3233i, and amendments thereto. The state board of tax appeals may, within 60 days after the petition is filed by the secretary, approve or disapprove the requested abatement. The secretary shall prepare an order abating any tax indebtedness that has been approved by the board or that has been submitted to and not specifically disapproved by the board within 60 days of the filing of the petition. Notwithstanding any other contrary provision of law, a list of all tax indebtedness abated under the authority of this section shall be filed with the secretary of state and thereafter preserved as a public record.

**History:** L. 1969, ch. 450, § 4; L. 1999, ch. 94, § 4; L. 2008, ch. 109, § 115; L. 2014, ch. 141, § 122; July 1.