

## **Substitute for SENATE BILL No. 337**

By Committee on Assessment and Taxation

5-5

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9 AN ACT concerning the settlement authority of secretary of revenue;  
10 relating to certain assessments.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. In addition to other provisions and authority granted un-  
14 der law, the secretary of revenue shall have the authority to equitably  
15 resolve any assessment resulting from an audit, or any portion of such  
16 assessment, that is pending in the administrative appeals process before  
17 the secretary or secretary's designee pursuant to K.S.A. 79-3226 or 79-  
18 3610, and amendments thereto, or the state court of tax appeals, or is  
19 pending in the judicial review process before any state or federal district  
20 or appellate court. Such settlement authority shall include the ability to  
21 resolve the amount of tax, penalty or interest due in the settlement  
22 agreement.

23 Sec. 2. This act shall take effect and be in force from and after its  
24 publication in the statute book.