

79-3268. Taxpayer bill of rights and privileges. Any taxpayer subject to the provisions of Chapter 79 of the Kansas Statutes Annotated shall be afforded the rights and privileges set forth in this section. Unless specifically provided otherwise, the provisions of this section shall apply to all taxes administered by the director of taxation.

(a) The director shall inform all taxpayers against whom an assessment of additional tax has been issued of the taxpayer's right to appeal. Such written notification shall accompany each notice of assessment and shall set forth the time period within which the taxpayer must file an appeal.

(b) Any taxpayer who has received written advice from the department of revenue concerning the taxability of transactions shall be allowed to rely on such advice when filing tax returns. The department shall not maintain a position against a taxpayer which is inconsistent with a prior written opinion issued to the same taxpayer which has not been rescinded.

(c) It shall be unlawful to base a performance evaluation for any employee of the department of revenue on a production quota system based on the total amount of assessments issued by such employee or on the total amount or percentage of taxes collected from a taxpayer through settlements or other means made by such employee prior to final judgment.

(d) The director shall waive any interest assessed against a taxpayer when it is determined by the director that the negligence of an employee of the department resulted in undue delay in either assessing tax or notifying the taxpayer of the liability owed.

(e) The department shall release any lien upon the property of a taxpayer upon payment of all tax, penalty and interest within 30 days of payment. Liens filed in error shall be so noted on the satisfaction of judgment. The department shall be liable for any court costs associated with the release of such erroneous liens.

(f) Attorney fees and related expenses may be awarded to a taxpayer if it can be proved that an assessment or claim asserted by the department is without a reasonable basis in law or fact. A taxpayer must first exhaust its administrative remedies before an award of attorney fees may be made under this section.

History: L. 1989, ch. 286, § 1; L. 1997, ch. 126, § 16; July 1.