

79-2974. Publication of administrative rulings of the department of revenue. The secretary of revenue shall make available in a medium readily accessible to taxpayers all administrative rulings of the department of revenue which affect the duties and responsibilities of taxpayers pursuant to any law administered by the department of revenue. Private letter rulings and written final determinations of the secretary or the designee of the secretary shall be provided in such a manner as to conceal the identity of the specific taxpayer for whom the private letter ruling was issued. The secretary shall cause to be published in the Kansas register a description of each such administrative ruling within 30 days of such ruling together with specific instructions as to how the complete text of the administrative ruling may be obtained. As used in this section, administrative rulings shall include revenue notices, revenue rulings, information guides, policy directives, private letter rulings, written final determinations of the secretary or the designee of the secretary and directives of the division of property valuation or its director.

History: L. 1997, ch. 126, § 4; L. 2000, ch. 184, § 23; July 1.