



House of Representatives

General Assembly

File No. 454

February Session, 2000

Substitute House Bill No. 5775

House of Representatives, April 5, 2000

The Committee on Finance, Revenue and Bonding reported through REP. MCDONALD of the 148th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

An Act Concerning The Occupational Tax On Attorneys Employed By The Probate Court Or A Municipality.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Subsection (h) of section 51-81b of the general statutes is repealed
2 and the following is substituted in lieu thereof:

3 (h) No person shall be liable for payment of the occupational tax
4 under this section solely by virtue of such person having engaged in
5 the practice of law while acting as [an] a full-time employee of the
6 state, any municipality or any probate court.

FIN Committee Vote: Yea 39 Nay 0 JFS

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: Minimal Revenue Loss

Affected Agencies: Department of Revenue Services

Municipal Impact: Potential Minimal Savings

Explanation

State Impact:

The bill is anticipated to result in a minimal revenue loss (less than \$20,000 per year) to the Occupational Tax beginning in FY 01.

Municipal Impact:

There would be a savings to municipalities that currently pay the Occupational Tax on behalf of their full-time attorneys.

OLR Bill Analysis

sHB 5775

AN ACT CONCERNING THE OCCUPATIONAL TAX ON ATTORNEYS EMPLOYED BY THE PROBATE COURT OR A MUNICIPALITY.

SUMMARY:

This bill exempts attorneys practicing law as full-time municipal or probate court employees from paying the \$450 annual occupational tax on attorneys. It also specifies that, to be covered by the existing exemption for state employees, an attorney must be working for the state full-time.

EFFECTIVE DATE: October 1, 2000

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 39 Nay 0