



General Assembly

**Substitute Bill No. 6632**

*January Session, 2003*

**AN ACT CONCERNING THE WITHHOLDING OF TAX FOR CERTAIN  
GUEST SPEAKERS AND VISITING TEACHERS.**

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

1 Section 1. Subsection (b) of section 12-705 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2003, and applicable to taxable years commencing on or after January 1,*  
4 *2003*):

5 (b) The commissioner may, if such action is deemed necessary for  
6 the protection of the revenue and under such regulations as he or she  
7 may adopt, require persons other than employers (1) to deduct and  
8 withhold taxes from payments made by such persons to residents of  
9 this state, nonresidents and part-year residents, except that such  
10 regulations shall not apply to payments made by any public or private  
11 elementary, middle, secondary or postsecondary schools or any college  
12 or university to a guest speaker or visiting teacher whose services  
13 rendered for such payment are completed in less than thirty  
14 consecutive days. As used in this subsection, "college or university"  
15 means a public or private institution of higher education which is  
16 engaged primarily in education beyond the high school level and the  
17 property of which is exempt from taxation under any of the  
18 subdivisions of section 12-81, (2) to file a withholding return as  
19 prescribed by the commissioner, and (3) to pay over to the  
20 commissioner, or to a depository designated by the commissioner, the

21 taxes so required to be deducted and withheld, in accordance with a  
22 schedule established in such regulations.

This act shall take effect as follows:	
Section 1	<i>July 1, 2003, and applicable to taxable years commencing on or after January 1, 2003</i>

**FIN**      *Joint Favorable Subst.*