



General Assembly

***Amendment***

***February Session, 2004***

**LCO No. 3759**

**\*SB0042103759SD0\***

Offered by:

SEN. DAILY, 33<sup>rd</sup> Dist.

To: Subst. Senate Bill No. **421**

File No. 591

Cal. No. 423

***"AN ACT CONCERNING ADMINISTRATION OF VARIOUS STATE TAXES."***

1 Strike lines 35 to 42, inclusive, in their entirety and insert the  
2 following in lieu thereof:

3 "(2) Such certification shall include (A) the full name and address of  
4 the taxpayer; (B) the taxpayer's Social Security number or federal  
5 employer identification number; (C) the amount of the tax for the  
6 taxable period sought to be collected, including a detailed statement  
7 for each taxable period showing tax, interest and penalty; (D) a  
8 statement whether the taxpayer filed a tax return with the claimant  
9 state for such tax, and, if so, whether such tax return was filed under  
10 protest; and (E) a statement that any administrative or judicial  
11 remedies, or both, have been exhausted or have lapsed and that the  
12 amount of taxes is legally enforceable under the laws of such state  
13 against the taxpayer."

14 In line 53, strike "Thirty" and insert "Sixty" in lieu thereof

15 In line 59, strike "thirtieth" and insert "sixtieth" in lieu thereof

16 Strike line 66 in its entirety and substitute the following in lieu  
17 thereof:

18 "accordance with the laws of such state. In the case of a taxpayer  
19 that did not file a tax return for the tax for the taxable period sought to  
20 be collected and where the amount of taxes owed to the claimant state  
21 is based on an assessment made against the taxpayer by the tax officer  
22 of the claimant state, and where the taxpayer has filed a timely protest  
23 under this subdivision, the commissioner shall require the claimant  
24 state to certify that the assessment was contested before and  
25 adjudicated by an administrative or judicial tribunal of competent  
26 jurisdiction in the claimant state. If the commissioner is satisfied that  
27 the taxpayer's written protest is based on a bona fide contention that  
28 the claimant state did not have jurisdiction to tax the taxpayer, the  
29 commissioner shall require the claimant state to certify that the  
30 assessment was contested before and adjudicated by a judicial tribunal  
31 of competent jurisdiction in the claimant state. If the claimant state  
32 fails, on or"

33 Strike lines 72 and 73 in their entirety and substitute the following in  
34 lieu thereof:

35 "such certifications are made within such time period, and if the  
36 commissioner is satisfied that such certifications are true, accurate and  
37 complete, the commissioner shall collect such tax."

38 After the last section, add the following and renumber sections and  
39 internal references accordingly:

40 "Sec. 501. Section 12-293a of the general statutes is repealed and the  
41 following is substituted in lieu thereof (*Effective from passage*):

42 (a) Each licensed distributor and dealer shall file with the  
43 Commissioner of Revenue Services, on or before the twenty-fifth day  
44 of each month, a report for the calendar month immediately preceding

45 in such form and containing such information as the commissioner  
46 may prescribe. The return shall be accompanied by a payment of the  
47 amount of the tax shown to be due thereon. The commissioner by  
48 regulation may exempt from the monthly reporting requirements of  
49 this section those distributors and dealers who do not acquire  
50 unstamped cigarettes and in lieu thereof may require an annual report,  
51 prescribed as to form by the Commissioner of Revenue Services and  
52 bearing notice to the effect that false statements made in such report  
53 are punishable, if, in the commissioner's discretion, the enforcement of  
54 this chapter would not be adversely affected.

55 (b) Each licensed distributor or dealer who owns or operates more  
56 than five cigarette vending machines shall file with the Commissioner  
57 of Revenue Services, on or before the fifteenth day of each month, a  
58 report in such form as the commissioner may prescribe for the  
59 calendar month immediately preceding, which report shall disclose the  
60 number of cigarette vending machines owned, operated, acquired and  
61 disposed of by him, together with such other information as the  
62 commissioner shall require. Each licensed distributor or dealer who  
63 owns or operates not more than five cigarette vending machines shall  
64 file such report with the commissioner semiannually, at such time and  
65 in such form as the commissioner may prescribe.

66 [(c) The commissioner may, by regulations adopted in accordance  
67 with chapter 54, require that each distributor and dealer report the  
68 names and addresses of their customers annually, with changes in  
69 such lists to be reported to the commissioner monthly not later than  
70 the twenty-fifth day of each month.]

71 [(d)] (c) If any person fails to pay the amount of tax reported due on  
72 its report within the time specified under this section, there shall be  
73 imposed a penalty equal to ten per cent of such amount due and  
74 unpaid, or fifty dollars, whichever is greater. No person shall be  
75 subject to a penalty under both this section and subsection (b) of  
76 section 12-309. Such amount shall bear interest at the rate of one per  
77 cent per month or fraction thereof, from the due date of such tax until

78 the date of payment.

79 [(e)] (d) Subject to the provisions of section 12-3a, the commissioner  
80 may waive all or part of the penalties provided under this chapter  
81 when it is proven to his satisfaction that the failure to pay any tax was  
82 due to reasonable cause and was not intentional or due to neglect.

83 Sec. 502. Subsection (a) of section 12-306b of the general statutes is  
84 repealed and the following is substituted in lieu thereof (*Effective from*  
85 *passage*):

86 (a) Any person required under this chapter to pay any tax, or  
87 required under this chapter or by regulations adopted in accordance  
88 with the provisions of section [12-293a or] 12-313 to make a report,  
89 keep any records or supply any information, who wilfully fails to pay  
90 such tax, make such report, keep such records, or supply such  
91 information, at the time required by law or regulations, shall, in  
92 addition to any other penalty provided by law, be fined not more than  
93 one thousand dollars or imprisoned not more than one year or both.  
94 Notwithstanding the provisions of section 54-193, no person shall be  
95 prosecuted for a violation of the provisions of this subsection  
96 committed on or after July 1, 1997, except within three years next after  
97 such violation has been committed. As used in this section, person  
98 includes any officer or employee of a corporation or a member or  
99 employee of a partnership under a duty to pay such tax, to make such  
100 report, keep such records or supply such information.

101 Sec. 503. Section 26-237b of the general statutes is repealed and the  
102 following is substituted in lieu thereof (*Effective from passage and*  
103 *applicable to calendar quarters commencing on and after July 1, 2004*):

104 (a) There is established and created a fund to be known as the  
105 "Shellfish Fund". [Any revenue collected pursuant to section 26-237c  
106 and the] The proceeds of any bonds authorized for the purpose of  
107 section 26-237a, as amended, shall be deposited in the fund. Any  
108 balance remaining in said fund at the end of any fiscal year shall be  
109 carried forward in said fund for the fiscal year next succeeding.

110 (b) The fund shall be used by the Commissioner of Agriculture for  
111 the program established under section 26-237a, as amended.

112 Sec. 504. (*Effective from passage and applicable to calendar quarters*  
113 *commencing on and after July 1, 2004*) Section 26-237c of the general  
114 statutes is repealed."