



Substitute House Bill No. 6838

Public Act No. 05-145

AN ACT CONCERNING THE RECEIPT BY THE DEPARTMENT OF REVENUE SERVICES OF VARIOUS TAX REVENUES.

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

Section 1. Section 3-114c of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax revenue received by the Commissioner of Revenue Services under the provisions of chapter 214 as payment for the sale of Connecticut cigarette tax stamps or heat-applied decals sold by said commissioner as provided under section 12-298 prior to the end of such fiscal year, provided payment for such stamps or decals is received by said commissioner [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

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Sec. 2. Section 3-114d of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending on June 30, 1976, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax imposed under the provisions of chapter 220 on all sales of alcoholic beverages occurring in such fiscal year, provided payment of such tax is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

Sec. 3. Section 3-114e of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending on June 30, 1987, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax imposed under the provisions of chapters 221 and 222 on all fuel sold or used prior to the end of such fiscal year and which tax is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

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Sec. 4. Section 3-114f of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending on June 30, 1996, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax imposed under the provisions of chapters 212 and 227 on gross earnings in such fiscal year and which tax is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

Sec. 5. Section 3-114g of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year, commencing with the fiscal year ending on June 30, 1990, the Comptroller is authorized to record as revenue for such fiscal year, the amount of revenue related to the tax imposed under chapter 208 for such fiscal year which is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the fifteenth day of August immediately following the end of such fiscal year, or (2) if such fifteenth day of August is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the August fifteenth immediately following the end of such fiscal year.

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Sec. 6. Section 3-114h of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending on June 30, 1992, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax that is required to be paid to the Commissioner of Revenue Services under chapter 229 and that is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

Sec. 7. Section 3-114m of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending on June 30, 2003, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax that is required to be paid to the Commissioner of Revenue Services under section 12-494 and that is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

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Sec. 8. Section 3-114n of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

At the end of each fiscal year commencing with the fiscal year ending June 30, 2003, the Comptroller is authorized to record as revenue for such fiscal year the amount of tax imposed under the provisions of chapter 211 on gross earnings in such fiscal year applicable to operating a community antenna television system under chapter 289 or to any person operating a business that provides one-way transmission to subscribers of video programming by satellite and which tax is received by the Commissioner of Revenue Services [or is delivered by United States mail to said commissioner in an envelope bearing a United States post office cancellation mark no later than (1) the last day of July immediately following the end of such fiscal year, or (2) if such last day of July is a Saturday, Sunday or legal holiday, as defined in section 12-39a, the next succeeding day which is not a Saturday, Sunday or legal holiday] not later than five business days after the last day of July immediately following the end of such fiscal year.

Approved June 24, 2005