



House of Representatives

File No. 780

General Assembly

January Session, 2005

(Reprint of File No. 437)

Substitute House Bill No. 6838
As Amended by House Amendment
Schedule "A"

Approved by the Legislative Commissioner
May 19, 2005

**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:

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 Section 3-114c of the general statutes is repealed and the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

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

16 not later than five business days after the last day of July immediately
17 following the end of such fiscal year.

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 Section 3-114d of the general statutes is repealed and the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

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

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

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

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

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

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

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

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

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

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

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

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

110 At the end of each fiscal year commencing with the fiscal year
111 ending June 30, 2003, the Comptroller is authorized to record as

112 revenue for such fiscal year the amount of tax imposed under the
 113 provisions of chapter 211 on gross earnings in such fiscal year
 114 applicable to operating a community antenna television system under
 115 chapter 289 or to any person operating a business that provides one-
 116 way transmission to subscribers of video programming by satellite and
 117 which tax is received by the Commissioner of Revenue Services [or is
 118 delivered by United States mail to said commissioner in an envelope
 119 bearing a United States post office cancellation mark no later than (1)
 120 the last day of July immediately following the end of such fiscal year,
 121 or (2) if such last day of July is a Saturday, Sunday or legal holiday, as
 122 defined in section 12-39a, the next succeeding day which is not a
 123 Saturday, Sunday or legal holiday] not later than five business days
 124 after the last day of July immediately following the end of such fiscal
 125 year.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	3-114c
Sec. 2	<i>from passage</i>	3-114d
Sec. 3	<i>from passage</i>	3-114e
Sec. 4	<i>from passage</i>	3-114f
Sec. 5	<i>from passage</i>	3-114g
Sec. 6	<i>from passage</i>	3-114h
Sec. 7	<i>from passage</i>	3-114m
Sec. 8	<i>from passage</i>	3-114n

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:

Agency Affected	Fund-Effect	FY 06 \$	FY 07 \$
Department of Revenue Services	GF - None	See Below	See Below

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill as amended is not anticipated to result in any fiscal impact but will ease the administrative burden to the Department of Revenue Services in providing information concerning the accrual of taxes to the State Comptroller.

House "A" extends the provisions of the bill to payments of the real estate conveyance tax and the gross earnings tax on cable and satellite television companies, which has no fiscal impact.

OLR Bill Analysis

sHB 6838 (as amended by House "A")*

AN ACT CONCERNING THE RECEIPT BY THE DEPARTMENT OF REVENUE SERVICES OF VARIOUS TAX REVENUES**SUMMARY:**

By law, the comptroller can record certain tax receipts as revenue for a fiscal year if the Department of Revenue Services (DRS) receives them by specified deadlines after the fiscal year ends. This bill requires DRS to determine if tax receipts meet the deadlines solely according to when DRS receives a payment, instead of according to either the receipt date or the postmark.

Under current law, the comptroller can count as revenue for the fiscal year ending June 30, payments that DRS either receives or that are postmarked by (1) July 31 (August 15, for the corporation tax) or (2) the following business day if July 31 or August 15 falls on a weekend or holiday. The bill instead allows the comptroller to count any payments DRS receives within five business days after July 31, or August 15, for the corporation tax.

The bill's new deadlines apply to payments of the following taxes:

1. cigarette tax,
2. alcoholic beverage tax,
3. motor vehicle fuel tax,
4. motor carrier road tax,
5. utility companies tax,
6. petroleum products gross earnings tax,
7. corporation tax,

8. personal income tax,
9. real estate conveyance tax, and
10. gross earnings tax on cable TV and satellite TV companies.

*House Amendment "A" extends the bill's new deadlines to payments of the real estate conveyance tax and the gross earnings tax on cable TV and satellite TV companies.

EFFECTIVE DATE: Upon passage

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 43 Nay 0