



General Assembly

**Substitute Bill No. 1072**

January Session, 2007

\* SB01072FIN 041007 \*

**AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES.**

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

1 Section 1. (NEW) (*Effective July 1, 2007*) (a) On or after January 1,  
2 2008, when any person redeems a winning lottery ticket worth five  
3 thousand dollars or more at the central office of the Connecticut  
4 Lottery Corporation, the Connecticut Lottery Corporation shall check  
5 the name and other identifying information of such person against a  
6 list of taxpayers who are delinquent, supplied by the Commissioner of  
7 Revenue Services.

8 (b) Notwithstanding the provisions of section 12-15 of the general  
9 statutes, the commissioner may disclose to the president of the  
10 Connecticut Lottery Corporation: (1) Such information as may be  
11 necessary to identify any person from whom taxes, including penalties  
12 and interest related thereto, are due to the state and unpaid when: (A)  
13 A period in excess of thirty days has elapsed following the date on  
14 which such taxes were due, and (B) such taxes are not the subject of a  
15 timely filed administrative appeal to said commissioner or of a timely  
16 filed appeal pending before any court of competent jurisdiction, and  
17 (2) the amount of such taxes, penalties and interest.

18 (c) In the event that the person redeeming a lottery ticket described  
19 in subsection (a) of this section is on the list described in said  
20 subsection (a), the Connecticut Lottery Corporation shall, subsequent

