



General Assembly

January Session, 2009

**Proposed Bill No. 287**

LCO No. 1549

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
SEN. CALIGIURI, 16th Dist.

**AN ACT TOLLING INTEREST DURING THE PENDENCY OF AN  
APPEAL OF A DECISION BY THE DEPARTMENT OF REVENUE  
SERVICES.**

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

- 1 That the general statutes be amended to require that when a
- 2 taxpayer challenges a decision of the Department of Revenue Services
- 3 in good faith, interest shall not accrue for the period that such
- 4 challenge is pending.

**Statement of Purpose:**

To toll the accrual of interest when a taxpayer challenges a decision of  
the Department of Revenue Services in good faith.