



General Assembly

February Session, 2010

Raised Bill No. 433

LCO No. 1202

01202_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING THE BURDEN OF PROOF IN TAX APPEALS.

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

1 Section 1. Section 12-39l of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to any tax appeal pending on or after such date*):

4 (a) Except as otherwise provided by statute, "tax appeal" means an
5 appeal from an order, decision, determination or disallowance of the
6 Commissioner of Revenue Services; an appeal that may be taken from
7 a decree of a court of probate under subsection (b) of section 12-359,
8 subsection (b) of section 12-367 or under subsection (b) of section 12-
9 395; an appeal from any order, decision, determination or disallowance
10 of the Secretary of the Office of Policy and Management pursuant to
11 sections 12-242gg to 12-242nn, inclusive; and an appeal that may be
12 taken from a decision of the Penalty Review Committee under
13 subsection (d) of section 12-3a.

14 (b) The Chief Court Administrator shall appoint two judges of the
15 Superior Court to hear tax appeals. If practicable, the judges shall hear
16 the appeals for not less than eighteen months. The appeals may be

17 heard at the judicial district that the Chief Court Administrator deems
18 appropriate.

19 (c) The Chief Court Administrator shall adopt the policies and
20 procedures necessary to implement the provisions of this section.

21 (d) Except as otherwise specifically provided by statute, the burden
22 upon a taxpayer of proving questions of fact in any tax appeal shall be
23 by a preponderance of the evidence.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to any tax appeal pending on or after such date</i>	12-39l

Statement of Purpose:

To establish the burden of proof in tax appeals.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]