"AN ACT CREATING AN AMNESTY PROGRAM FOR DELINQUENT LOTTERY SALES AGENTS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-651 of the general statutes is repealed and the
4 following is substituted in lieu thereof (Effective October 1, 2010):

5 (a) A tax is imposed on any marijuana or controlled substances
6 purchased, acquired, transported or imported into the state. Payment
7 thereof shall be evidenced by the permanent affixing of stamps on the
8 marijuana or controlled substance immediately after receipt. Each
9 stamp or other official indicia may be used only once.

10 (b) The tax imposed pursuant to this section shall be at the following
11 rates: (1) On each gram of marijuana or portion of a gram, three dollars
12 and fifty cents, and (2) on each gram of a controlled substance, or
13 portion of a gram, two hundred dollars or on each fifty dosage units of
14 a controlled substance that is not sold by weight, or portion thereof,
two thousand dollars. For the purpose of calculating the tax due under this section, an ounce of marijuana or other controlled substance is measured by the weight of the substance in the dealer's possession.

(c) Any tax imposed pursuant to this section is due and payable immediately upon acquisition or possession in this state by a dealer.

(d) Notwithstanding the provisions of this chapter, any municipality having a population of less than twenty-five thousand may collect the tax imposed pursuant to this section on any marijuana or controlled substance that is seized in such municipality by a law enforcement officer as a result of a lawful arrest of a dealer or a lawful search of the real or personal property of a dealer, provided (1) such tax is due and payable, (2) the chief of police of such municipality or, if such municipality does not have an organized police department, the chief elected official of such municipality, notifies the commissioner of such municipality's intent to collect such tax, and (3) the municipality complies with the provisions of subsection (e) of this section. The full amount of any tax collected pursuant to this subsection may be retained by such municipality.

(e) Before a municipality may collect any tax imposed pursuant to this section, the chief elected official of such municipality shall appoint one or more hearing officers, other than police officers or persons who work in the police department, to hear the petitions of aggrieved taxpayers and shall establish, by ordinance, a hearing procedure following the timelines and requirements set forth in section 12-553. The provisions of sections 12-553 and 12-554, adapted accordingly, shall apply to hearings before and appeals from a municipality under this section.

Sec. 502. Section 12-655 of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2010):

(a) Each dealer shall keep complete and accurate records of all marijuana or controlled substances on which a tax is imposed. Such records shall be a kind and in such form as the commissioner may
prescribe and shall be preserved for three years in such manner as to
insure permanency and accessibility for inspection by the
commissioner or his authorized agents. The commissioner and his
authorized agents and any municipality collecting a tax pursuant to
section 12-651, as amended by this act, may examine the books, papers
and records of any dealer for the purpose of determining whether the
tax imposed by this chapter has been paid and may examine any
marijuana or controlled substances upon any premises where such
marijuana or controlled substances are possessed to determine if the
provisions of this chapter are being obeyed.

(b) If, after an examination of the invoices, books and records of a
dealer, or if, from any other information obtained by [him] the
commissioner or [his] the commissioner's authorized agents or the tax
collector for any municipality collecting a tax pursuant to section 12-
651, as amended by this act, the commissioner or municipality
determines that the dealer has not purchased sufficient stamps to cover
his receipts and sales or other disposition of any marijuana or
controlled substances, [he] the commissioner or tax collector shall
thereupon assess the deficiency in tax. There shall be imposed a
penalty of ten per cent of the deficiency or fifty dollars, whichever
amount is greater, and interest shall accrue on the tax at the rate of one
per cent per month from the due date of such tax to the date of
payment. In any case where a dealer cannot produce evidence of
sufficient stamp purchases to cover the receipt of any marijuana or
controlled substances, it shall be presumed that such marijuana or
controlled substances were sold without having the proper stamps
affixed.

(c) If the commissioner determines that the deficiency or any part
thereof is due to a fraudulent intent to evade the tax, there shall be
imposed a penalty of twenty-five per cent of the deficiency and interest
shall accrue on the tax at the rate of one per cent per month or fraction
thereof from the due date of such tax to the date of payment. Subject to
the provisions of section 12-3a, the commissioner may waive all or part
of the penalties provided under this chapter when it is proven to his
satisfaction that the failure to pay any tax on time was due to reasonable cause and was not intentional or due to neglect. The amount of any tax, penalty or interest due to the commissioner and unpaid under the provisions of this chapter may be collected under the provisions of section 12-35. The warrant therein provided for shall be signed by the commissioner or his authorized agent. The amount of any such tax, penalty and interest shall be a lien, from the last day of the month next preceding the due date of such tax until discharged by payment, against all real estate of the taxpayer within the state, and a certificate of such lien signed by the commissioner may be filed for record in the office of the clerk of any town in which such real estate is situated, provided no such lien shall be effective as against any bona fide purchaser or qualified encumbrancer of any interest in any such property. When any tax with respect to which a lien has been recorded under the provisions of this section has been satisfied, the commissioner, upon request of any interested party, shall issue a certificate discharging such lien, which certificate shall be recorded in the same office in which the lien is recorded. Any action for the foreclosure of such lien shall be brought by the Attorney General in the name of the state in the superior court for the judicial district in which the property subject to such lien is situated, or, if such property is located in two or more judicial districts, in the superior court for any one such judicial district, and the court may limit the time for redemption or order the sale of such property or make such other or further decree as it judges equitable.

(d) The amount of any tax, penalty and interest due to a municipality and unpaid under the provisions of this chapter shall constitute a lien upon any real estate owned by the dealer in the municipality collecting such tax, penalty and interest. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens filed after October 1, 2010, and encumbrances, except taxes, and may be enforced in the same manner as property tax liens.
[(c)] (e) Except in the case of a wilfully false or fraudulent intent to evade the tax, no assessment of additional tax with respect to any return shall be made after the expiration of more than three years from the date of the filing of such return or from the original due date of such return, whichever is later, provided, if no return has been filed as provided in this chapter, the Commissioner of Revenue Services may determine the amount of tax due from the best information available and assess such tax together with statutory penalties and interest at any time. If prior to the expiration of the period prescribed in this section for the assessment of additional tax, a taxpayer has consented in writing that such period may be extended, the amount of such additional tax due may be determined at any time within such extended period. Any such extended period may be further extended by consent in writing before the expiration of such extended period.

[(d)] (f) The provisions of sections 12-553 and 12-554 shall apply to the provisions of this chapter in the same manner and with the same force and effect as if the language of said sections had been incorporated in full into said chapter and had expressly referred to the tax imposed under said chapter, except to the extent that any such provision is inconsistent with a provision of said chapter."