



General Assembly

Amendment

February Session, 2010

LCO No. 5693

SB0047805693SD0

Offered by:

SEN. DAILY, 33rd Dist.

REP. STAPLES, 96th Dist.

To: Subst. Senate Bill No. 478

File No. 607

Cal. No. 434

"AN ACT CONCERNING CHANGES TO THE ESTATE AND GIFT TAX, THE HOSPITAL TAX AND THE ATTORNEYS' OCCUPATIONAL TAX."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Section 51-81b of the 2010 supplement to the general
4 statutes is repealed and the following is substituted in lieu thereof
5 (*Effective from passage and applicable to taxable years commencing on or after*
6 *January 1, 2010*):

7 (a) Any person who has been admitted as an attorney by the judges
8 of the Superior Court shall annually on or before January fifteenth file
9 an annual return prescribed or furnished by the Commissioner of
10 Revenue Services. If any such person was engaged in the practice of
11 law in the year preceding the year in which an occupational tax is due
12 hereunder, such person, unless exempted under this section, shall
13 annually on or before January fifteenth pay to the Commissioner of

14 Revenue Services a tax in the amount of five hundred sixty-five
15 dollars. Any person who has been admitted as an attorney pro hac vice
16 by a judge of the Superior, Appellate or Supreme Court in accordance
17 with the rules of said court shall file such return and pay such tax as
18 provided in this subsection with respect to any year in which such
19 person was admitted pro hac vice and engaged in the practice of law in
20 this state.

21 (b) Upon failure of any such person to pay the sum due hereunder
22 within thirty days of the due date, the provisions of section 12-35 shall
23 apply with respect to the enforcement of this section and the collection
24 of such sum. The warrant therein provided for shall be signed by the
25 commissioner or his authorized agent. The amount of any such tax,
26 penalty and interest shall be a lien, from the thirty-first day of
27 December next preceding the due date of such tax until discharged by
28 payment, against all real estate of the taxpayer within the state, and a
29 certificate of such lien signed by the commissioner may be filed for
30 record in the office of the clerk of any town in which such real estate is
31 situated, provided no such lien shall be effective as against any bona
32 fide purchaser or qualified encumbrancer of any interest in any such
33 property. When any tax with respect to which a lien has been recorded
34 under the provisions of this section has been satisfied, the
35 commissioner, upon request of any interested party, shall issue a
36 certificate discharging such lien, which certificate shall be recorded in
37 the same office in which the lien was recorded. Any action for the
38 foreclosure of such lien shall be brought by the Attorney General in the
39 name of the state in the superior court for the judicial district in which
40 the property subject to such lien is situated, or, if such property is
41 located in two or more judicial districts, in the superior court for any
42 one such judicial district, and the court may limit the time for
43 redemption or order the sale of such property or make such other or
44 further decree as it judges equitable.

45 (c) The Commissioner of Revenue Services shall notify the Chief
46 Court Administrator of the failure of any person to comply with the
47 provisions of this section and the Chief Court Administrator shall

48 notify the judges of the Superior Court of such failure.

49 (d) If any person fails to pay the amount of tax reported to be due
50 on such person's return within the time specified under the provisions
51 of this section, there shall be imposed a penalty of fifty dollars, which
52 penalty shall be payable to, and recoverable by, the commissioner in
53 the same manner as the tax imposed under this section. Subject to the
54 provisions of section 12-3a, the commissioner may waive all or part of
55 the penalties provided under this section when it is proven to his
56 satisfaction that the failure to pay any tax was due to reasonable cause
57 and was not intentional or due to neglect.

58 (e) If any tax is not paid when due as provided in this section, there
59 shall be added to the amount of the tax interest at the rate of one per
60 cent per month or fraction thereof from the date the tax became due
61 until it is paid.

62 (f) If the commissioner is satisfied beyond a reasonable doubt that
63 the failure to file a return or to pay the tax was due to reasonable cause
64 and was not intentional or due to neglect, he may abate or remit the
65 whole or any part of any penalty under this section.

66 (g) This section shall not apply (1) to any attorney whose name has
67 been removed from the roll of attorneys maintained by the clerk of the
68 superior court for the judicial district of Hartford, or (2) to any attorney
69 who has retired from the practice of law, provided the attorney shall
70 file written notice of retirement with the clerk of the superior court for
71 the judicial district of Hartford, or to any attorney who does not
72 engage in the practice of law as an occupation and receives less than
73 four hundred fifty dollars in legal fees or other compensation for
74 services involving the practice of law during any calendar year, or (3)
75 with respect to the tax due in any calendar year, to any attorney
76 serving on active duty with the armed forces of the United States for
77 more than six months in such year.

78 [(h) No person shall be liable for payment of the occupational tax
79 under this section solely by virtue of such person having engaged in

80 the practice of law while acting as an employee of the state, any
 81 political subdivision of the state or any probate court.]

82 [(i)] (h) The provisions of sections 12-548 to 12-554, inclusive, and
 83 section 12-555a shall apply to the provisions of this section in the same
 84 manner and with the same force and effect as if the language of said
 85 sections 12-548 to 12-554, inclusive, and section 12-555a had been
 86 incorporated in full into this section and had expressly referred to the
 87 tax under this section, except to the extent that any such provision is
 88 inconsistent with a provision of this section."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to taxable years commencing on or after January 1, 2010</i>	51-81b