



General Assembly

January Session, 2011

**Raised Bill No. 1213**

LCO No. 4861

\* SB01213FIN\_\_040711\_\_\*

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 Section 12-39l of the general statutes is repealed and the  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 July 1, 2011, and*  
3 *applicable to any tax appeal filed on or after said 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) Except as otherwise specifically provided by statute, the burden  
15 upon a taxpayer of proving questions of fact in any tax appeal shall be  
16 by a preponderance of the evidence.

