



General Assembly

Amendment

January Session, 2011

LCO No. 5956

HB0656105956HDO

Offered by:

REP. WIDLITZ, 98th Dist.

SEN. DAILY, 33rd Dist.

To: House Bill No. 6561

File No. 585

Cal. No. 346

"AN ACT CONCERNING SALES TAXES PAID BY BUSINESSES."

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

3 "Section 1. Section 12-687 of the general statutes is amended by
4 adding subsection (c) as follows (*Effective from passage and applicable to*
5 *payments for tax periods beginning on or after January 1, 2012*):

6 (NEW) (c) Where a tax is required to be filed electronically or a tax
7 payment is required to be made by electronic funds transfer, the
8 taxpayer may request, in writing, that the commissioner waive either
9 or both such requirements for the current or next succeeding tax year
10 if, on the basis of information provided by the taxpayer, the
11 commissioner finds that there would be undue hardship for the
12 taxpayer. The commissioner shall promptly inform the taxpayer of the
13 waiver or rejection of the requested waiver. The decision of the
14 commissioner shall be final and not subject to further review or appeal.
15 The provisions of this subsection shall not apply to return preparers."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to payments for tax periods beginning on or after January 1, 2012</i>	12-687