



General Assembly

Amendment

January Session, 2011

LCO No. 6426

HB0656106426HRO

Offered by:

REP. CARTER, 2nd Dist.
REP. HETHERINGTON, 125th Dist.
REP. GREENE, 105th Dist.
REP. ALBERTS, 50th Dist.

To: House Bill No. 6561

File No. 585

Cal. No. 346

"AN ACT CONCERNING SALES TAXES PAID BY BUSINESSES."

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

3 Sec. 501. Section 12-35g of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective from passage*):

5 (a) As used in this section:

6 (1) "Person" means person, as defined in section 12-1;

7 (2) "Affected taxable period" means any taxable period ending on or
8 before [November 30, 2008] June 30, 2011, for which (A) a tax return
9 was required by law to be filed with the Commissioner of Revenue
10 Services and for which no return has been previously filed or made by
11 the commissioner on behalf of an affected person, or (B) a tax return
12 was previously filed but not examined by the Department of Revenue

13 Services and on which return the tax was underreported;

14 (3) "Affected person" means a person owing any tax for an affected
15 taxable period;

16 (4) "Tax" means any tax imposed [by any law of this state and
17 required to be paid to the department, other than the tax imposed]
18 under chapter [222] 219 on any [licensee, as defined in subdivision (1)
19 of subsection (c) of section 12-486] person;

20 (5) "Commissioner" means the Commissioner of Revenue Services;
21 and

22 (6) "Department" means the Department of Revenue Services.

23 (b) (1) The commissioner shall establish a tax amnesty program for
24 persons owing any tax for any affected taxable period. The tax
25 amnesty program shall be conducted during the period [May 1, 2009,
26 to June 25, 2009] September 1, 2011, to December 1, 2011, inclusive.

27 (2) An amnesty application shall be prepared by the commissioner
28 to be filed by an affected person with the department, and shall
29 provide for specification by the affected person of the tax and the
30 affected taxable period for which amnesty is being sought under the
31 tax amnesty program. The commissioner may require certain amnesty
32 applications to be filed electronically, either by computer transmission
33 or other technology specified by the commissioner. The commissioner
34 may require payment of taxes and interest due under the tax amnesty
35 program to be made by means of electronic funds transfer approved
36 by the commissioner.

37 (3) The tax amnesty program shall provide that, upon the filing of
38 an amnesty application by the affected person during the tax amnesty
39 period, and payment by such person of all taxes and interest due from
40 such person to this state for affected tax periods, amnesty shall be
41 granted to the applicant by the commissioner, and the commissioner
42 shall waive any civil penalties that may be applicable and shall not

43 seek criminal prosecution for any affected person for an affected
44 taxable period for which amnesty has been granted.

45 (4) An amnesty application, if filed by an affected person and if
46 granted by the commissioner, shall constitute an express and absolute
47 relinquishment by the affected person of all of the affected person's
48 administrative and judicial rights of appeal that have not run or
49 otherwise expired as of the date payment is made for affected taxable
50 periods, and no payment made by an affected person pursuant to this
51 section for affected taxable periods shall be refunded or credited to
52 such person.

53 (5) If an affected person who has filed an amnesty application
54 during the tax amnesty period fails to pay all amounts due to this state
55 for affected taxable periods, any amnesty granted pursuant to this
56 section shall be invalid.

57 (6) No waiver of penalty or reduction of interest pursuant to this
58 section shall entitle any affected person to a refund or credit of any
59 amount previously paid.

60 (7) In the case of taxes due for an affected taxable period that are
61 paid in full on or before [~~June 25, 2009~~] December 1, 2011, interest shall
62 be computed at the rate of three-fourths of one per cent per month or
63 fraction thereof from the date such taxes were originally due to the
64 date of payment or [~~June 25, 2009~~] December 1, 2011, whichever is
65 earlier.

66 (c) Amnesty shall not be granted pursuant to subsection (b) of this
67 section to any affected person who (1) has received notice from the
68 department that an audit examination is being conducted in relation to
69 the affected taxable period for which amnesty is being sought, or (2) is
70 a party to any criminal investigation or to any civil or criminal
71 litigation that is pending on [~~November 25, 2008~~] June 30, 2011, in any
72 court of the United States or this state for failure to file or failure to
73 pay, or for fraud in relation to any tax imposed by any law of this state
74 and required to be paid to the department.

75 (d) Any person who wilfully delivers or discloses to the
76 commissioner or the commissioner's authorized agent any application,
77 list, return, account, statement or other document, known by such
78 person to be fraudulent or false in any material matter, shall be
79 ineligible for the tax amnesty program, and may, in addition to any
80 other penalty provided by law, be fined not more than five thousand
81 dollars or imprisoned not more than five years nor less than one year,
82 or both.

83 (e) Notwithstanding any provision of law, the commissioner may
84 do all things necessary in order to provide for the timely
85 implementation of this section."