



General Assembly

February Session, 2012

**Amendment**

LCO No. 4724

**\*HB0542504724SR0\***

Offered by:  
SEN. MARKLEY, 16<sup>th</sup> Dist.

To: Subst. House Bill No. 5425      File No. 508      Cal. No. 454

**"AN ACT CONCERNING THE APPLICABILITY OF THE SALES AND  
USE TAX TO VESSEL STORAGE, MAINTENANCE OR REPAIR."**

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

3      "Sec. 501. (NEW) (*Effective from passage and applicable to taxable years*  
4      *commencing on or after January 1, 2012*) The Commissioner of Revenue  
5      Services shall revise the personal income tax return form to include in  
6      said form a means for taxpayers to indicate their preference for the  
7      manner in which any refund is paid. Such preferences shall include  
8      direct deposit, debit card or check, and shall require the taxpayer to  
9      include all information necessary for the commissioner to pay a refund  
10     in the manner chosen by the taxpayer. If no preference is indicated by  
11     a taxpayer, or if the accompanying information is incomplete or  
12     incorrect, the commissioner shall pay any refund by means of a check."

This act shall take effect as follows and shall amend the following  
sections:

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Sec. 501	<i>from passage and applicable to taxable years commencing on or after January 1, 2012</i>	New section
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