



General Assembly

January Session, 2013

**Raised Bill No. 926**

LCO No. 3346



Referred to Committee on LABOR AND PUBLIC  
EMPLOYEES

Introduced by:  
(LAB)

***AN ACT CONCERNING AN INCREASE IN PENALTIES DUE TO FALSE  
OR MISLEADING DECLARATIONS, STATEMENTS OR  
REPRESENTATIONS.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subsection (e) of section 31-273 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *January 1, 2014*):

4 (e) If the administrator determines that any person, firm or  
5 corporation has wilfully failed to declare the payment of wages on  
6 payroll records, the administrator may impose a penalty of [ten] fifteen  
7 per cent of the total contributions [past] due to the administrator  
8 during the entire period the person, firm or corporation wilfully failed  
9 to declare the payment of wages on payroll records, as determined  
10 pursuant to section 31-270. Such penalty shall be in addition to any  
11 other applicable penalty and interest under section 31-266. In addition,  
12 the administrator may require the person, firm or corporation to make  
13 contributions at the maximum rate provided in section 31-225a for a  
14 period of one year following the determination by the administrator

15 concerning the wilful nondeclaration. If the person, firm or corporation  
16 is paying or should have been paying, the maximum rate at the time of  
17 the determination, the administrator may require that such maximum  
18 rate continue for a period of three years following the determination.

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| This act shall take effect as follows and shall amend the following sections: |  |  |
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|-----------|------------------------|-----------|
| Section 1 | <i>January 1, 2014</i> | 31-273(e) |
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***LAB***      *Joint Favorable*