



General Assembly

January Session, 2013

Raised Bill No. 1110

LCO No. 4373



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE COLLECTION AND REMITTAL OF SALES AND USE TAXES.

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

1 Section 1. (NEW) (*Effective from passage*) (a) The Commissioner of
2 Revenue Services shall analyze the use of various methods to enforce
3 and enhance the collection of sales and use taxes by retailers and the
4 subsequent remittal of said taxes to the commissioner, as required
5 pursuant to chapter 219 of the general statutes. The commissioner shall
6 consider (1) the amount of sales and use taxes that are uncollected or
7 consistently delinquent, (2) such methods that have been used in other
8 states, and any electronic software available to assist in the collection
9 and remittal of said taxes, and whether such methods or software are
10 effective, (3) the advisability of requiring more frequent due dates for
11 the remittal of said taxes, particularly for retailers with a higher tax
12 liability, (4) the benefits and drawbacks of instituting a payment
13 system whereby the state may receive payment of said taxes
14 electronically not later than two business days after the date of the
15 taxable transaction, from an institution processing a credit or debit

16 card payment or electronic funds transfer from a consumer, and (5)
17 whether such methods, software or payment system should be
18 employed by the commissioner for all retailers, for those that are
19 consistently delinquent in remitting such tax, for those with monthly
20 tax liability greater than five hundred thousand dollars, or for some
21 combination thereof.

22 (b) After taking all the items listed in subsection (a) of this section
23 into consideration, the commissioner shall take all reasonable steps to
24 implement any of such methods, software or payment systems that
25 will enhance the collection of sales and use taxes pursuant to chapter
26 219 of the general statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

Statement of Purpose:

To consider methods, electronic software or payment systems that will enforce and enhance the collection and remittal of sales and use taxes, and to implement those that appear to be effective.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]