



General Assembly

February Session, 2014

Raised Bill No. 470

LCO No. 2596



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING A STUDY OF THE ADMINISTRATIVE COSTS TO COLLECT TAXES AND FEES.

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

- 1 Section 1. (*Effective July 1, 2014*) (a) The Commissioner of Revenue
2 Services shall conduct a study to examine the administrative costs of
3 collecting and enforcing the taxes levied in the state. Such study shall
4 include, but need not be limited to, (1) a listing of all taxes levied and
5 the revenues raised by each tax, (2) estimates of the percentage of tax
6 revenue owed but unpaid on each tax, and (3) a breakdown by tax of
7 the costs to the Department of Revenue Services for (A) staff guidance
8 to the public in remitting tax, (B) collection of the tax, (C) enforcement
9 efforts, and (D) other staff responsibilities concerning each tax.
- 10 (b) Not later than January 1, 2015, the commissioner shall submit a
11 report, in accordance with the provisions of section 11-4a of the general
12 statutes, to the joint standing committee of the General Assembly
13 having cognizance of matters relating to finance and revenue. Such
14 report shall include (1) an analysis of the administrative costs of each

15 tax relative to the revenues raised, and (2) recommendations for
16 statutory changes to increase administrative efficiencies, including
17 modification or repeal of certain taxes.

18 Sec. 2. (*Effective July 1, 2014*) (a) Each state agency that is authorized
19 by the general statutes to charge any fee shall conduct a study to
20 examine the administrative costs of collecting such fee. Such study
21 shall include, but need not be limited to, (1) a listing of all fees charged
22 and the revenues raised by each fee, and (2) a breakdown by fee of the
23 costs to each state agency for (A) staff guidance to the public in paying
24 the fee, (B) collection of the fee, (C) enforcement efforts, and (D) other
25 staff responsibilities concerning each fee.

26 (b) Not later than January 1, 2015, the official in charge of each state
27 agency shall submit a report, in accordance with the provisions of
28 section 11-4a of the general statutes, to the joint standing committee of
29 the General Assembly having cognizance of matters relating to finance
30 and revenue. Such report shall include (1) an analysis of the
31 administrative costs of each fee relative to the revenues raised, and (2)
32 recommendations for statutory changes to increase administrative
33 efficiencies, including modification or repeal of certain fees.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2014</i>	New section
Sec. 2	<i>July 1, 2014</i>	New section

Statement of Purpose:

To study the administrative costs of collecting taxes and fees, and to consider changes to adjust such costs as a result of such studies.

[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.]