



General Assembly

Substitute Bill No. 470

February Session, 2014



**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, each department head, as defined
27 in section 4-5 of the general statutes, shall submit a report, in
28 accordance with the provisions of section 11-4a of the general statutes,
29 to the joint standing committee of the General Assembly having
30 cognizance of matters relating to finance and revenue. Such report
31 shall include (1) an analysis of the administrative costs of each fee
32 relative to the revenues raised, and (2) recommendations for statutory
33 changes to increase administrative efficiencies, including modification
34 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

FIN *Joint Favorable Subst.*