



General Assembly

Substitute Bill No. 5461

January Session, 2015



AN ACT IMPOSING A TAX ON SUGARY SOFT DRINKS.

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

1 Section 1. (NEW) (*Effective October 1, 2015, and applicable to sales*
2 *occurring on and after said date*) (a) For purposes of this section:

3 (1) "Consumer" means any person who purchases a soft drink for
4 personal consumption;

5 (2) "Person" means "person" as defined in subdivision (1) of section
6 12-407 of the general statutes;

7 (3) "Retailer" means "retailer" as described in subdivision (12) of
8 section 12-407 of the general statutes; and

9 (4) "Soft drink" means any carbonated nonalcoholic beverage that is
10 intended for human consumption and contains any added caloric
11 sweetener.

12 (b) A tax is hereby imposed on the purchase of any soft drink, at a
13 rate of one cent per ounce of such soft drink. Said tax shall be in
14 addition to any tax otherwise applicable to any such transaction. Said
15 tax shall be paid by the consumer to the retailer and each retailer shall
16 collect from the consumer the full amount of the tax imposed by this
17 section.

18 (c) (1) The tax collected by a retailer pursuant to this section is due
19 and payable to the Commissioner of Revenue Services monthly on or
20 before the last day of the month next succeeding each monthly period.

21 (2) On or before the last day of the month following each monthly
22 period a return for the preceding period shall be filed with the
23 commissioner in such form as the commissioner may prescribe.
24 Returns shall be signed by the person required to file the return or by
25 such person's authorized agent but need not be verified by oath,
26 provided a return required to be filed by a corporation shall be signed
27 by an officer of such corporation.

28 (3) Any retailer who fails to pay the tax collected pursuant to this
29 section within the time required shall pay a penalty of fifteen per cent
30 of the tax or fifty dollars, whichever amount is greater, in addition to
31 the tax, plus interest at the rate of one per cent per month or fraction
32 thereof from the due date of such tax to the date of payment. Subject to
33 the provisions of section 12-3a of the general statutes, the
34 commissioner may waive all or any part of the penalties provided
35 under this section when it is proven to the satisfaction of the
36 commissioner that failure to pay any tax was due to reasonable cause
37 and was not intentional or due to neglect.

38 (4) The commissioner, if he or she deems it necessary in order to
39 ensure payment to or facilitate the collection by the state of the amount
40 of taxes, may permit or require returns and payment of the amount of
41 taxes for other than monthly periods.

42 (5) The commissioner for good cause may extend the time for
43 making any return and paying any amount required to be paid under
44 this section if a written request therefor is filed with the commissioner
45 together with a tentative return that shall be accompanied by a
46 payment of the tax, which shall be estimated in such tentative return,
47 on or before the last day for filing the return. Any retailer to whom an
48 extension is granted shall pay, in addition to the tax, interest at the rate
49 of one per cent per month or fraction thereof from the date on which

50 the tax would have been due without the extension until the date of
51 payment.

52 (d) For calendar quarters ending on or after December 31, 2015, the
53 Commissioner of Revenue Services shall deposit the amounts received
54 by the state from the tax imposed under subsection (b) of this section
55 into the soft drink tax account, established pursuant to section 2 of this
56 act, except, after notification to and approval by the Secretary of the
57 Office of Policy and Management, the commissioner may deduct and
58 retain from such amounts received an amount equal to the costs of
59 administering the provisions of this section.

60 (e) The administration of this section is vested in the Commissioner
61 of Revenue Services. All forms necessary and proper for the
62 enforcement of this section shall be prescribed and furnished by the
63 commissioner. The commissioner may prescribe regulations, in
64 accordance with chapter 54 of the general statutes, to carry into effect
65 the provisions of this section, which regulations and subsequent
66 rulings, when reasonably designed to carry out the intent and purpose
67 of this section, shall be prima facie evidence of its proper
68 interpretation. The commissioner shall, at least annually, and more
69 often in his or her discretion, publish for distribution all regulations
70 adopted pursuant to this subsection and such rulings as appear to the
71 commissioner to be of general interest.

72 (f) The provisions of sections 12-548 to 12-554, inclusive, of the
73 general statutes and section 12-555a of the general statutes shall apply
74 to the provisions of this section in the same manner and with the same
75 force and effect as if the language of said sections 12-548 to 12-554,
76 inclusive, and said section 12-555a had been incorporated in full into
77 this section and had expressly referred to the tax under this section,
78 except to the extent that any provision is inconsistent with a provision
79 in this section.

80 Sec. 2. (NEW) (*Effective October 1, 2015*) There is established an
81 account to be known as the "soft drink tax account" which shall be a

82 separate, nonlapsing account within the General Fund. The account
83 shall contain any moneys required by law to be deposited in the
84 account. Moneys in the account shall be expended by the Department
85 of Public Health for purposes of public education and outreach
86 regarding obesity, including childhood obesity, heart disease and
87 diabetes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015, and applicable to sales occurring on and after said date</i>	New section
Sec. 2	<i>October 1, 2015</i>	New section

KID *Joint Favorable Subst.*