



General Assembly

January Session, 2015

Raised Bill No. 1081

LCO No. 4885



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE ENFORCEMENT OF TAX STATUTES.

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

1 Section 1. Section 29-18b of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 The Commissioner of Emergency Services and Public Protection
4 may appoint persons nominated by the Commissioner of Revenue
5 Services to act as special policemen in [the special investigation section
6 of] the Department of Revenue Services. Such appointees shall serve at
7 the pleasure of the Commissioner of Emergency Services and Public
8 Protection and, during such tenure, shall have all the powers conferred
9 on state policemen. [They] Such special policemen shall, in addition to
10 their duties with said [special investigation section] department, be
11 subject to call by the Commissioner of Emergency Services and Public
12 Protection for such emergency service as [said commissioner] the
13 Commissioner of Emergency Services and Public Protection may
14 prescribe.

15 Sec. 2. (NEW) (*Effective from passage*) Notwithstanding the provisions
16 of section 12-15 of the general statutes, the Commissioner of Revenue
17 Services may, subject to such terms and conditions as the
18 commissioner may prescribe, disclose return or return information, as
19 such terms are defined in section 12-15 of the general statutes, to an
20 authorized representative of an organized local police department
21 within this state, upon written request of the head of such department,
22 when there is reasonable cause to believe that any state law relating to
23 alcohol, cigarettes or tobacco is being violated or has been violated.
24 Return or return information disclosed under this section shall not be
25 further disclosed by the local police department or any member
26 thereof, except in connection with a criminal prosecution, including
27 any judicial proceeding related thereto, when such information is
28 directly involved in and necessary to such prosecution. Any person
29 who discloses information in violation of this section shall be subject to
30 the penalty set forth in subsection (g) of section 12-15 of the general
31 statutes.

32 Sec. 3. Subsection (a) of section 53-394 of the general statutes is
33 repealed and the following is substituted in lieu thereof (*Effective July*
34 *1, 2015*):

35 (a) "Racketeering activity" means to commit, to attempt to commit,
36 to conspire to commit, or to intentionally aid, solicit, coerce or
37 intimidate another person to commit any crime which, at the time of its
38 commission, was a felony chargeable by indictment or information
39 under the following provisions of the general statutes then applicable:
40 (1) Sections 53-278a to 53-278f, inclusive, relating to gambling activity;
41 (2) chapter 949a, relating to extortionate credit transactions; (3) chapter
42 952, part IV, relating to homicide; (4) chapter 952, part V, relating to
43 assault, except assault with a motor vehicle as defined in section 53a-
44 60d; (5) sections 53a-85 to 53a-88, inclusive, relating to prostitution; (6)
45 chapter 952, part VII, relating to kidnapping; (7) chapter 952, part VIII,
46 relating to burglary, arson and related offenses; (8) chapter 952, part
47 IX, relating to larceny, robbery and related offenses; (9) chapter 952,

48 part X, relating to forgery and related offenses; (10) chapter 952, part
49 XI, relating to bribery and related offenses; (11) chapter 952, part XX,
50 relating to obscenity and related offenses; (12) chapter 952, part XIX,
51 relating to coercion; (13) sections 53-202, 53-206, 53a-211 and 53a-212,
52 relating to weapons and firearms; (14) section 53-80a, relating to the
53 manufacture of bombs; (15) sections 36b-2 to 36b-34, inclusive, relating
54 to securities fraud and related offenses; (16) sections 21a-277, 21a-278
55 and 21a-279, relating to drugs; (17) section 22a-131a, relating to
56 hazardous waste; (18) chapter 952, part XXIII, relating to money
57 laundering; [or] (19) section 53a-192a, relating to trafficking in persons;
58 or (20) subdivision (1) of subsection (b) of section 12-304 or section 12-
59 308, relating to cigarettes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	29-18b
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>July 1, 2015</i>	53-394(a)

Statement of Purpose:

To: (1) Provide that appointed special policemen serve in the Department of Revenue Services as a whole, rather than within the special investigation section of the department; (2) allow the Commissioner of Revenue Services to disclose returns and return information, subject to conditions, to local police departments for investigation of suspected violations of state law relating to alcohol, cigarettes or tobacco; and (3) make violations of certain cigarette-related crimes punishable as racketeering activity.

[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.]