



General Assembly

Substitute Bill No. 1081

January Session, 2015



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 Section 29-18b of the general statutes is repealed and the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 for use in connection with an investigation being
22 conducted by the local police department related to a violation or
23 potential violation of any state law for which the commissioner has
24 responsibility relating to alcohol, cigarettes or tobacco. In order to
25 obtain such information, the chief or superintendent of the local police
26 department shall make a written request for such information to the
27 commissioner, which request shall contain the date the investigation
28 began, a list of the individuals to whom such information will be
29 disclosed, and a detailed explanation as to how such information is
30 relevant and material to such investigation and how specifically the
31 information will be used by the local police department in conducting
32 such investigation. The commissioner may require additional
33 information based on the facts and circumstances of the specific
34 request. If such return or return information is deemed by the
35 commissioner to be relevant and material to the investigation being
36 conducted by the local police department, the commissioner may
37 disclose such information to the local police department. Return or
38 return information disclosed under this section shall not be further
39 disclosed by the local police department, except in connection with a
40 criminal prosecution, including any judicial proceeding related
41 thereto, when such information is directly involved in and necessary to
42 such prosecution. Any person who violates any provision of this
43 section shall be fined not more than one thousand dollars or
44 imprisoned not more than one year, or both.

45 Sec. 3. Subsection (a) of section 53-394 of the general statutes is
46 repealed and the following is substituted in lieu thereof (*Effective July*
47 *1, 2015*):

48 (a) "Racketeering activity" means to commit, to attempt to commit,
49 to conspire to commit, or to intentionally aid, solicit, coerce or
50 intimidate another person to commit any crime which, at the time of its
51 commission, was a felony chargeable by indictment or information
52 under the following provisions of the general statutes then applicable:

53 (1) Sections 53-278a to 53-278f, inclusive, relating to gambling activity;
 54 (2) chapter 949a, relating to extortionate credit transactions; (3) chapter
 55 952, part IV, relating to homicide; (4) chapter 952, part V, relating to
 56 assault, except assault with a motor vehicle as defined in section 53a-
 57 60d; (5) sections 53a-85 to 53a-88, inclusive, relating to prostitution; (6)
 58 chapter 952, part VII, relating to kidnapping; (7) chapter 952, part VIII,
 59 relating to burglary, arson and related offenses; (8) chapter 952, part
 60 IX, relating to larceny, robbery and related offenses; (9) chapter 952,
 61 part X, relating to forgery and related offenses; (10) chapter 952, part
 62 XI, relating to bribery and related offenses; (11) chapter 952, part XX,
 63 relating to obscenity and related offenses; (12) chapter 952, part XIX,
 64 relating to coercion; (13) sections 53-202, 53-206, 53a-211 and 53a-212,
 65 relating to weapons and firearms; (14) section 53-80a, relating to the
 66 manufacture of bombs; (15) sections 36b-2 to 36b-34, inclusive, relating
 67 to securities fraud and related offenses; (16) sections 21a-277, 21a-278
 68 and 21a-279, relating to drugs; (17) section 22a-131a, relating to
 69 hazardous waste; (18) chapter 952, part XXIII, relating to money
 70 laundering; [or] (19) section 53a-192a, relating to trafficking in persons;
 71 or (20) subdivision (1) of subsection (b) of section 12-304 or section 12-
 72 308, relating to cigarettes.

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| 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) |

FIN Joint Favorable Subst.