



General Assembly

Amendment

January Session, 2015

LCO No. 7199



Offered by:

REP. BERGER, 73rd Dist.
SEN. FONFARA, 1st Dist.
REP. DAVIS C., 57th Dist.
SEN. FRANTZ, 36th Dist.

To: House Bill No. 6996

File No. 750

Cal. No. 493

**"AN ACT CONCERNING REGISTRATION REQUIREMENTS
RELATED TO THE DRY CLEANING ESTABLISHMENT
SURCHARGE."**

1 Strike lines 4 to 46, inclusive, in their entirety and substitute the
2 following in lieu thereof:

3 "(b) (1) There shall be paid to the Commissioner of Revenue Services
4 by each dry cleaning establishment a surcharge of one per cent of its
5 gross receipts at retail for any dry cleaning service performed on or
6 after January 1, 1995. Each [such] dry cleaning establishment shall
7 register with the Commissioner of Revenue Services on forms
8 prescribed by [him] the commissioner. Each dry cleaning
9 establishment that is registered with the commissioner shall renew its
10 registration with the commissioner on October 1, 2015, and annually
11 thereafter, in such manner as the commissioner may prescribe. The
12 commissioner shall send a nonrenewal notice by first class mail to each

13 dry cleaning establishment that fails to renew its registration in
14 accordance with the provisions of this subsection. No dry cleaning
15 establishment may engage in or transact business as a dry cleaning
16 establishment unless it is registered with the commissioner in
17 accordance with the provisions of this subsection.

18 (2) (A) Any dry cleaning establishment that fails to register with the
19 commissioner in accordance with the provisions of this subsection
20 shall pay a penalty of one thousand dollars, which penalty shall not be
21 subject to waiver.

22 (B) Any dry cleaning establishment that fails to renew its
23 registration within forty-five days after a nonrenewal notice was sent
24 pursuant to subdivision (1) of this subsection shall pay a penalty of
25 two hundred dollars, which the commissioner may waive, subject to
26 the provisions of section 12-3a, when it is proven to the commissioner's
27 satisfaction that the failure to register was due to reasonable cause and
28 was not intentional or due to neglect. No penalty may be assessed
29 under this subparagraph more than once during any registration
30 period.

31 (3) Each [such] dry cleaning establishment shall submit a return
32 quarterly to the Commissioner of Revenue Services, applicable with
33 respect to the calendar quarter beginning January 1, 1995, and each
34 calendar quarter thereafter, on or before the last day of the month
35 immediately following the end of each such calendar quarter, on a
36 form prescribed by the commissioner, together with payment of the
37 quarterly surcharge determined and payable in accordance with the
38 provisions of this section. Whenever such surcharge is not paid when
39 due, a penalty of ten per cent of the amount due or fifty dollars,
40 whichever is greater, shall be imposed, and such surcharge shall bear
41 interest at the rate of one per cent per month or fraction thereof until
42 the same is paid. The Commissioner of Revenue Services shall cause
43 copies of a form prescribed for submitting returns as required under
44 this section to be distributed to persons subject to the surcharge.
45 Failure to receive such form shall not be construed to relieve anyone

46 subject to the surcharge under this section from the obligations of
47 submitting a return, together with payment of such surcharge within
48 the time required. The provisions of sections 12-548 to 12-554,
49 inclusive, and sections 12-555a and 12-555b shall apply to the
50 provisions of this section in the same manner and with the same force
51 and effect as if the language of said sections 12-548 to 12-554, inclusive,
52 and sections 12-555a and 12-555b had been incorporated in full into
53 this section and had expressly referred to the surcharge imposed under
54 this section, except to the extent that any such provision is inconsistent
55 with a provision of this section and except that the term "tax" shall be
56 read as "dry cleaning establishment surcharge".

57 (4) Any moneys received by the state pursuant to this section shall
58 be deposited into the account established pursuant to subsection (c) of
59 this section."