



General Assembly

**Raised Bill No. 5596**

February Session, 2016

LCO No. 2208

\* \_\_\_\_\_ HB05596F IN \_\_\_032916\_\_\_ \*

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING TAXATION.**

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

- 1 Section 1. (*Effective October 1, 2016*) The Commissioner of Revenue  
2 Services shall conduct a study concerning the state laws governing the  
3 sales and use tax, the personal income tax and the corporation business  
4 tax. Not later than January 1, 2017, said commissioner shall report, in  
5 accordance with the provisions of section 11-4a of the general statutes,  
6 to the joint standing committee of the General Assembly having  
7 cognizance of matters relating to finance, revenue and bonding  
8 concerning the results of such study.

This act shall take effect as follows and shall amend the following sections:

|           |                        |             |
|-----------|------------------------|-------------|
| Section 1 | <i>October 1, 2016</i> | New section |
|-----------|------------------------|-------------|

**FIN** Joint Favorable