

Bill History
Session Year 2016
Substitute for Raised S.B. No. 448

[Bill Analysis For File Copy 715](#) [File No. 715 \[pdf\]](#)
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Introducer(s):

Finance, Revenue and Bonding Committee

Title: AN ACT CONCERNING STATE TAX POLICY.

Statement of Purpose: To amend the definition of captive real estate investment trust; to provide for market based sourcing for corporation business tax purposes; to change the filing date of the Connecticut corporation tax return; to amend the definitions of "retailer" and "engaged in business in the state" for sales tax purposes; to require certain retailers to notify Connecticut purchasers that sales and use tax may be due to Connecticut and to file an annual report with the state; and to require single factor apportionment with market based sourcing for pass-through entities for income tax purposes.

Bill History:

03-10-2016 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee
03-14-2016 PUBLIC HEARING 03/18
04-07-2016 JOINT FAVORABLE SUBSTITUTE
04-08-2016 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE
04-18-2016 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL ANALYSIS 04/25/16-10:00 AM
04-25-2016 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE
04-25-2016 FAVORABLE REPORT, TABLED FOR THE CALENDAR, SENATE
04-25-2016 SENATE CALENDAR NUMBER 507
04-25-2016 FILE NUMBER 715

Co-sponsor(s):