OFFICE OF FISCAL ANALYSIS  
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SB-417  
AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES' RECOMMENDATIONS REGARDING STATE TAXATION AND COLLECTION.  

AMENDMENT

LCO No.: 5810  
File Copy No.: 627  
Senate Calendar No.: 388

OFA Fiscal Note

State Impact:

<table>
<thead>
<tr>
<th>Agency Affected</th>
<th>Fund-Effect</th>
<th>FY 19 $</th>
<th>FY 20 $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Revenue Services</td>
<td>GF - Eliminates Revenue Gain in Bill</td>
<td>Less than 50,000</td>
<td>Less than 50,000</td>
</tr>
<tr>
<td>Department of Revenue Services</td>
<td>GF - Potential Revenue Gain</td>
<td>See Below</td>
<td>See Below</td>
</tr>
</tbody>
</table>

Note: GF=General Fund

Municipal Impact: None

Explanation

The amendment strikes Section 1 of the bill which eliminates the annual revenue gain of less than $50,000 identified in the fiscal note on the underlying bill.

The amendment also makes changes to the Sales and Use Tax provisions in the underlying bill which may result in an additional revenue gain to the extent that these provisions increase sales tax compliance.

The preceding Fiscal Impact statement is prepared for the benefit of the members of the General Assembly, solely for the purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is

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5/8/18  
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consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.