



# House of Representatives

General Assembly

**File No. 896**

January Session, 2019

House Bill No. 7412

*House of Representatives, May 16, 2019*

The Committee on Finance, Revenue and Bonding reported through REP. ROJAS of the 9th Dist., Chairperson of the Committee on the part of the House, that the bill ought to pass.

## ***AN ACT CONCERNING A STUDY OF CERTAIN TAXES.***

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

- 1 Section 1. (*Effective from passage*) The Commissioner of Revenue  
2 Services shall conduct a study of the state laws governing the sales and  
3 use taxes, the personal income tax, the corporation business tax and  
4 the affected business entity tax. Not later than January 1, 2020, the  
5 commissioner shall report, in accordance with the provisions of section  
6 11-4a of the general statutes, any recommendations for legislative  
7 changes to improve the collection efficiency and administration of said  
8 taxes to the joint standing committee of the General Assembly having  
9 cognizance of matters relating to finance, revenue and bonding.

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

Section 1	<i>from passage</i>	New section
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**FIN** Joint Favorable

*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do 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 consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

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**OFA Fiscal Note****State Impact:** None**Municipal Impact:** None**Explanation**

The bill, which requires the Department of Revenue Services (DRS) to study various taxes and make associated legislative recommendations, does not result in any fiscal impact as the DRS has the expertise necessary to conduct the study.

**The Out Years****State Impact:** None**Municipal Impact:** None

**OLR Bill Analysis**

**HB 7412**

***AN ACT CONCERNING A STUDY OF CERTAIN TAXES.***

**SUMMARY**

The Office of Legislative Research does not analyze Special Acts.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 35 Nay 15 (04/30/2019)