AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES’ RECOMMENDATIONS FOR MINOR REVISIONS TO THE TAX AND RELATED STATUTES.

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

Section 1. Section 12-699 of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2019, and applicable to taxable years commencing on or after January 1, 2019):

(a) As used in this section and section 12-699a, as amended by this act:

(1) "Partnership" has the same meaning as provided in Section 7701(a)(2) of the Internal Revenue Code, as defined in section 12-213, and regulations adopted thereunder. "Partnership" includes a limited liability company that is treated as a partnership for federal income tax purposes;

(2) "S corporation" means a corporation or a limited liability company that is treated as an S corporation for federal income tax
purposes;

(3) "Affected business entity" means a partnership or an S corporation, but does not include a publicly-traded partnership, as defined in Section 7704(b) of the Internal Revenue Code, that has agreed to file an annual return pursuant to section 12-726 reporting the name, address, Social Security number or federal employer identification number and such other information required by the Commissioner of Revenue Services of each unitholder whose distributive share of partnership income derived from or connected with sources within this state was more than five hundred dollars;

(4) "Member" means (A) a shareholder of an S corporation, (B) a partner in (i) a general partnership, (ii) a limited partnership, or (iii) a limited liability partnership, or (C) a member of a limited liability company that is treated as a partnership or an S corporation for federal income tax purposes; and

(5) "Taxable year" means the taxable year of an affected business entity for federal income tax purposes.

(b) Each affected business entity that is required to file a return under the provisions of section 12-726 shall, on or before the fifteenth day of the third month following the close of each taxable year, pay to the commissioner a tax as determined under this section.

(c) The tax due under subsection (b) of this section shall equal (1) (A) the separately and nonseparately computed items, as described in Section 702(a) of the Internal Revenue Code with respect to a partnership or Section 1366 of the Internal Revenue Code with respect to an S corporation, of the affected business entity, excluding any item treated as an itemized deduction for federal income tax purposes, plus any item described in Section 707(c) of the Internal Revenue Code with respect to a partnership, to the extent any such items under this subparagraph are derived from or connected with sources within this state, as determined under the provisions of chapter 229, (B) as
increased or decreased by any modification described in section 12-701 that relates to an item of the affected business entity's income, gain, loss or deduction, to the extent derived from or connected with sources within this state, as determined under the provisions of chapter 229, (2) multiplied by six and ninety-nine-hundredths per cent. If the amount calculated under subdivision (1) of this subsection results in a net loss, such net loss may be carried forward to succeeding taxable years until fully used.

(d) If an affected business entity, the lower-tier entity, is a member of another affected business entity, the upper-tier entity, the lower-tier entity shall, when calculating the amount under subdivision (1) of subsection (c) of this section, subtract its distributive share of income or add its distributive share of loss from the upper-tier entity to the extent that the income or loss was derived from or connected with sources within this state.

(e) [(1)] A nonresident individual who is a member of an affected business entity shall not be required to file an income tax return under the provisions of chapter 229 for a taxable year if, for such taxable year, the only source of income derived from or connected with sources within this state for such member, or the member and the member's spouse if a joint federal income tax return is or shall be filed, is from one or more affected business entities and such [affected business entity or entities file and pay the tax due under this section] nonresident individual member's tax under chapter 229 would be fully satisfied by the credit allowed to such individual under subparagraph (A) of subdivision (1) of subsection (g) of this section.

[(2) The provisions of subdivision (1) of this subsection shall not apply to a nonresident individual who is a member of an affected business entity that elects to file its return on a combined basis under subsection (j) of this section if such nonresident individual member's tax under chapter 229 would not be fully satisfied by the credit allowed to such individual under subparagraph (A) of subdivision (1)
of subsection (g) of this section.]

(f) Each affected business entity shall report to each of its members, for each taxable year, such member's direct [pro rata] share of the tax imposed under this section on such affected business entity and indirect [pro rata] share of the tax imposed on any upper-tier entity of which such affected business entity is a member.

(g) (1) (A) Each person that is subject to the tax imposed under chapter 229 and is a member of an affected business entity shall be entitled to a credit against the tax imposed under said chapter, other than the tax imposed under section 12-707. Such credit shall be in an amount equal to such person's direct and indirect [pro rata] share of the tax due and paid under this section by any affected business entity of which such person is a member multiplied by ninety-three and one-hundredths per cent. If the amount of the credit allowed pursuant to this subdivision exceeds such person's tax liability for the tax imposed under said chapter, the commissioner shall treat such excess as an overpayment and, except as provided in section 12-739 or 12-742, shall refund the amount of such excess, without interest, to such person.

(B) Each person that is subject to the tax imposed under chapter 229 as a resident or a part-year resident of this state and is a member of an affected business entity shall also be entitled to a credit against the tax imposed under said chapter, other than the tax imposed under section 12-707, for such person's direct and indirect [pro rata] share of taxes paid to another state of the United States or the District of Columbia, on income of any affected business entity of which such person is a member that is derived therefrom, provided the taxes paid to another state of the United States or the District of Columbia results from a tax that the commissioner determines is substantially similar to the tax imposed under this section. Any such credit shall be calculated in the manner prescribed by the commissioner, which shall be consistent with the provisions of section 12-704.
(2) Each company that is subject to the tax imposed under chapter 208 and is a member of an affected business entity shall be entitled to a credit against the tax imposed under said chapter. Such credit shall be in an amount equal to such company's direct and indirect [pro rata] share of the tax paid under this section by any affected business entity of which such company is a member multiplied by ninety-three and one-hundredths per cent. Such credit shall be applied after all other credits are applied and shall not be subject to the limits imposed under section 12-217zz. Any credit that is not used in the income year during which the affected business entity incurs the tax under this section shall be carried forward to each of the succeeding income years by the company until such credit is fully taken against the tax under chapter 208.

(h) Upon the failure of any affected business entity to pay the tax due under this section within thirty days of the due date, the provisions of section 12-35, as amended by this act, shall apply with respect to the enforcement of this section and the collection of such tax. The warrant therein provided for shall be signed by the commissioner or an authorized agent of the commissioner. The amount of any such tax, penalty and interest shall be a lien, from the last day of the last month of the taxable year next preceding the due date of such tax until discharged by payment, against all real estate of the taxpayer within the state, and a certificate of such lien signed by the commissioner may be recorded in the office of the clerk of any town in which such real estate is situated, provided no such lien shall be effective as against any bona fide purchaser or qualified encumbrancer of any interest in any such property. When any tax with respect to which a lien has been recorded under the provisions of this section has been satisfied, the commissioner, upon request of any interested party, shall issue a certificate discharging such lien, which certificate shall be recorded in the same office in which the lien was recorded. Any action for the foreclosure of such lien shall be brought by the Attorney General in the name of the state in the superior court for the judicial district in which
the property subject to such lien is situated, or, if such property is located in two or more judicial districts, in the superior court for any one such judicial district, and the court may limit the time for redemption or order the sale of such property or make such other or further decree as it judges equitable.

(i) If any tax is not paid when due as provided in this section, there shall be added to the amount of the tax interest at the rate of one per cent per month or fraction thereof from the date the tax became due until it is paid.

(j) (1) Any affected business entity subject to tax under this section may elect to file a combined return together with one or more other commonly-owned affected business entities subject to tax under this section. Each affected business entity making such election shall submit written notice of such election to file a combined return, including the written consent of the other commonly-owned affected business entities to such election, to the commissioner not later than the due date, or if an extension of time to file has been requested and granted, the extended due date, of the returns due from such entities. An affected business entity shall submit such written notice and consent for each taxable year such entity makes the election under this subdivision. Each affected business entity electing to file a combined return under this subdivision shall be jointly and severally liable for the tax due under this section. For the purposes of this subdivision, "commonly-owned" means that more than eighty per cent of the voting control of an affected business entity is directly or indirectly owned by a common owner or owners, either corporate or noncorporate. Whether voting control is indirectly owned shall be determined in accordance with Section 318 of the Internal Revenue Code.

(2) Except as provided in subdivision (5) of this subsection, affected business entities that elect to file a combined return under subdivision (1) of this subsection shall net the amounts each such entity calculates under subdivision (1) of subsection (c) of this section after such
amounts are separately apportioned or allocated by each affected business entity in accordance with this section.

(3) Affected business entities that elect to file a combined return under subdivision (1) of this subsection shall report to the commissioner the portion of the direct and indirect [pro rata] share of the tax paid with the combined return that is allocated to each of their members. Such report shall be filed with the combined return and the allocation reported shall be irrevocable.

(4) The election made under this subsection shall not affect the calculation of tax due under any other provision of the general statutes other than with respect to the calculation of the credits under subsection (g) of this section.

(5) Affected business entities that elect to file a combined return under subdivision (1) of this subsection shall calculate their tax due in accordance with subsection (c) of this section unless each such entity elects under subsection (k) of this section to calculate its tax due on the alternative basis under subsection (l) of this section. If such election is made, the affected business entities shall net their alternative tax bases instead of netting the amounts under subdivision (2) of this subsection.

(k) In lieu of calculating the tax due in accordance with subsection (c) of this section, any affected business entity may elect to calculate the tax due on the alternative basis under subsection (l) of this section. An affected business entity making such election shall submit to the commissioner written notice of such election not later than the due date, or if an extension of time to file has been requested and granted, the extended due date, of the return due from such entity. An affected business entity shall submit such written notice for each taxable year such entity makes the election under this subsection. The election made under this subsection shall not affect the calculation of tax due under any other provision of the general statutes other than with respect to the calculation of the credits under subsection (g) of this
section.

(1) (1) The tax due from an affected business entity making the election under subsection (k) of this section shall be equal to six and ninety-nine-hundredths per cent multiplied by the alternative tax base. The alternative tax base shall be equal to the resident portion of unsourced income plus modified Connecticut source income.

(2) For the purposes of this subsection:

(A) "Resident portion of unsourced income" means unsourced income multiplied by a percentage equal to the sum of the ownership interests in the affected business entity owned by members who are residents of this state, as defined in section 12-701;

(B) "Unsourced income" means the separately and nonseparately computed items, as described in Section 702(a) of the Internal Revenue Code with respect to a partnership or Section 1366 of the Internal Revenue Code with respect to an S corporation, of the affected business entity, excluding any item treated as an itemized deduction for federal income tax purposes, plus any item described in Section 707(c) of the Internal Revenue Code with respect to a partnership, regardless of the location from which such item is derived or connected, as increased or decreased by any modification described in section 12-701, that relates to an item of the affected business entity's income, gain, loss or deduction, regardless of the location from which such item is derived or connected, less (i) the amount determined under subdivision (1) of subsection (c) of this section, determined without regard to subsection (d) of this section, and (ii) (I) the separately and nonseparately computed items, as described in Section 702(a) of the Internal Revenue Code, of the affected business entity, excluding any item treated as an itemized deduction for federal income tax purposes, plus any item described in Section 707(c) of the Internal Revenue Code with respect to a partnership, to the extent any such items under this subclause are derived from or connected with
sources within another state that has jurisdiction to subject the affected business entity to tax, as determined under the provisions of chapter 229, (II) as increased or decreased by any modification described in section 12-701, that relates to an item of the affected business entity's income, gain or deduction, to the extent derived from or connected with sources within another state that has jurisdiction to subject the affected business entity to tax, as determined under the provisions of chapter 229; and

(C) "Modified Connecticut source income" means the amount calculated under subdivision (1) of subsection (c) of this section multiplied by a percentage equal to the sum of the ownership interests in the affected business entity owned by members that are (i) subject to tax under chapter 229, or (ii) affected business entities to the extent such entities are directly or indirectly owned by persons subject to tax under chapter 229. A member that is an affected business entity shall be presumed to be directly or indirectly owned by persons subject to tax under chapter 229 unless the affected business entity subject to tax under this section can establish otherwise by clear and convincing evidence to the satisfaction of the commissioner.

(m) The provisions of sections 12-723, 12-725 and 12-728 to 12-737, inclusive, shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of said sections had been incorporated in full into this section and had expressly referred to the tax under this section, except to the extent that any such provision is inconsistent with a provision of this section.

Sec. 2. Subdivision (1) of subsection (b) of section 12-699a of the general statutes is repealed and the following is substituted in lieu thereof (Effective July 1, 2019, and applicable to taxable years commencing on or after January 1, 2019):

(b) (1) Each affected business entity required to pay the tax imposed under section 12-699, as amended by this act, and whose required
annual payment for the taxable year is greater than or equal to one thousand dollars shall make the required annual payment each taxable year, in four required estimated tax installments on the following due dates: (A) For the first required installment, the fifteenth day of the fourth month of the taxable year; (B) for the second required installment, the fifteenth day of the sixth month of the taxable year; (C) for the third required installment, the fifteenth day of the ninth month of the taxable year, and (D) for the fourth required installment, the fifteenth day of the first month of the next succeeding taxable year. An affected business entity may elect to pay any required installment prior to the specified due date. Except as provided in subdivision (2) of this subsection, the amount of each required installment shall be twenty-five per cent of the required annual payment.

Sec. 3. Subdivision (8) of subsection (a) of section 3-20j of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(8) "Withholding taxes" means taxes required to be deducted and withheld [by employers from the wages and salaries of employees] pursuant to sections 12-705 and 12-706 and paid [by employers] to the Commissioner of Revenue Services pursuant to section 12-707 [as a credit for income taxes payable by such employees, and includes, without limitation, taxes deducted and withheld pursuant to sections 12-705 and 12-706] upon receipt by the state and including penalty and interest charges on such taxes.

Sec. 4. Subdivision (2) of subsection (b) of section 12-35 of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2019):

(2) Any such warrant on any intangible personal property of any person may be served by electronic mail [or] facsimile machine or other electronic means on any third person in possession of, or obligated with respect to, receivables, bank accounts, evidences of
debt, securities, salaries, wages, commissions, compensation or other intangible personal property subject to such warrant, ordering such third person to forthwith deliver such property or pay the amount due or payable to the state collection agency that has made out such warrant, provided such warrant may be issued only after the state collection agency making out such warrant has notified the person owning such property, in writing, of its intention to issue such warrant. The notice of intent shall be: (A) Given in person; (B) left at the dwelling or usual place of business of such person; or (C) sent by certified mail, return receipt requested, to such person's last-known address, not less than thirty days before the day the warrant is to be issued. Any such warrant for tax due may further include an order to such third person to continually deliver, during the one hundred eighty days immediately following the date of issuance of the warrant or until the tax is fully paid, whichever occurs earlier, all intangible personal property that is due and that becomes due to the person owing the tax. Except as otherwise provided in this subdivision, such warrant shall have the same force and effect as an execution issued pursuant to chapter 906.

Sec. 5. Subparagraph (B) of subdivision (2) of section 12-408 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage and applicable to claims for credit received on or after such date):

(B) Whenever such tax, payable by the consumer (i) with respect to a charge account or credit sale, occurring on or after July 1, 1984,] is remitted by the retailer to the commissioner and such sale as an account receivable is determined to be worthless and is actually written off as uncollectible for federal income tax purposes, or (ii) to a retailer who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, [amended,] on the cash basis method of accounting with respect to a sale, occurring on or after July 1, 1989,] is remitted by the retailer.
to the commissioner and such sale as an account receivable is
determined to be worthless, the amount of such tax remitted may be
credited against the tax due on the sales tax return filed by the retailer
for the monthly or quarterly period, whichever is applicable, next
following the period in which such amount is actually so written off,
but in no event shall such credit be allowed later than three years
following the date such tax is remitted, unless the credit relates to a
period for which a waiver is given pursuant to subsection (g) of section
12-415. The commissioner shall, by regulations adopted in accordance
with the provisions of chapter 54, provide standards for proving any
such claim for credit. If any payment is made by a consumer with
respect to an account, such payment shall be applied first toward the
sales tax, and if any account with respect to which such credit is
allowed is thereafter collected by the retailer in whole or in part, the
amount so collected, up to the amount of the sales tax for which the
credit was claimed, shall be included in the sales tax return covering
the period in which such collection occurs. The tax applicable in any
such case shall be determined in accordance with the rate of sales tax
in effect at the time of the original sale.

Sec. 6. Section 12-435 of the general statutes is repealed and the
following is substituted in lieu thereof (Effective July 1, 2019):

Each distributor of alcoholic beverages shall pay a tax to the state on
all sales within the state of alcoholic beverages, except sales to licensed
distributors, sales of alcoholic beverages [which] that, in the course of
such sales, are actually transported to some point without the state and
except [malt beverages which are] beer that is consumed on the
premises covered by a manufacturer's permit, at the rates for the
respective categories of alcoholic beverages listed below:

[(a)] (1) Beer, seven dollars and twenty cents for each barrel, three
dollars and sixty cents for each half barrel, one dollar and eighty cents
for each quarter barrel and twenty-four cents per wine gallon or
fraction thereof on quantities less than a quarter barrel;
[(b)] (2) Liquor, five dollars and forty cents per wine gallon;

[(c)] (3) Still wines containing not more than twenty-one per cent of absolute alcohol, except as provided in [subsections (g) and (h)] subdivisions (7) and (8) of this section, seventy-two cents per wine gallon;

[(d)] (4) Still wines containing more than twenty-one per cent of absolute alcohol and sparkling wines, one dollar and eighty cents per wine gallon;

[(e)] (5) Alcohol in excess of 100 proof, five dollars and forty cents per proof gallon;

[(f)] (6) Liquor coolers containing not more than seven per cent of alcohol by volume, two dollars and forty-six cents per wine gallon;

[(g)] (7) Still wine containing not more than twenty-one per cent of absolute alcohol, produced by a person who produces not more than fifty-five thousand wine gallons of wine during the calendar year, eighteen cents per wine gallon, provided such person presents to each distributor of alcoholic beverages described in this section a certificate, issued by the commissioner, stating that such person produces not more than fifty-five thousand wine gallons of wine during the calendar year. The commissioner is authorized to issue such certificates, prescribe the procedures for obtaining such certificates and prescribe their form; and

[(h)] (8) Cider containing not more than seven per cent of absolute alcohol shall be subject to the same rate as applies to beer, as provided in [subsection (a)] subdivision (1) of this section.

Sec. 7. Section 12-790a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in sections 12-790a to 12-790c, inclusive, "attorney", "certified public accountant", "commissioner", "creditor", "facilitator", "liquor coolers", "producer", "still wine", "sparkling wine", "alcoholic beverages", "absolute alcohol", "proof", "wine gallon", "calendar year", "distributor", and "certified certificate", as defined in section 12-790c.
"refund anticipation check", "refund anticipation loan", "return", "tax preparation services" and "tax preparer" have the same meanings as provided in section 12-790, and "commercial tax return preparation business" means a person that employs tax preparers.

(b) (1) On and after January 1, 2019, no person, except as provided in subsection (e) of this section, shall engage in the business of, solicit business as or advertise as furnishing tax preparation services or acting as a facilitator or make representations to be a tax preparer or facilitator, without a tax preparer permit or a facilitator permit, as applicable, issued by the commissioner. Each applicant for such permit and renewal of such permit shall apply by electronic means in the form and manner prescribed by the commissioner.

(2) Each individual applying for a permit shall (A) be eighteen years of age or older, (B) have obtained a high school diploma, (C) possess a preparer tax identification number issued by the Internal Revenue Service that shall be used by the tax preparer or facilitator for each return such tax preparer is required to sign and each refund anticipation loan or refund anticipation check such facilitator is required to sign, and (D) for a tax preparer, present evidence satisfactory to the commissioner that the applicant has experience, education or training in tax preparation services, which evidence shall include, on and after January 1, [2020] 2022, a certificate of completion of an annual filing season program administered by the Internal Revenue Service.

(3) The commissioner may issue a permit under this subsection to an applicant that presents evidence satisfactory to the commissioner that the applicant is authorized to act as a tax preparer or facilitator in a state that has professional requirements substantially similar to the requirements for tax preparers or facilitators in this state. The commissioner shall provide written notice of the commissioner's decision approving or denying an application for issuance or renewal of a permit not later than sixty days after receipt of the application.
(4) The fee for an initial application shall be one hundred dollars. A permit issued pursuant to this subsection shall expire after two years and a tax preparer or facilitator seeking renewal shall submit a renewal application and renewal fee of fifty dollars.

(5) If an individual acts as both a tax preparer and a facilitator, the commissioner shall issue a single permit covering both activities.

(c) (1) If, at any time following the issuance or renewal of a permit issued pursuant to subsection (b) of this section, any information provided to the commissioner by the tax preparer or facilitator is no longer accurate, such tax preparer or facilitator shall promptly provide updated information to the commissioner.

(2) The issuance of a tax preparer permit or a facilitator permit shall not be advertised as an endorsement by the commissioner of the tax preparer's or facilitator's services.

(d) (1) On and after January 1, 2019, the commissioner may impose on any tax preparer or facilitator that has not been issued a permit pursuant to this section a civil penalty of one hundred dollars for each day that the commissioner finds such tax preparer or facilitator to have provided tax preparation services or acted as a facilitator.

(2) On and after January 1, 2019, if a tax preparer, facilitator or commercial tax return preparation business employs an individual to provide tax preparation services or a person to act as a facilitator that is not exempt under subsection (e) of this section and has not been issued a permit pursuant to this section, the commissioner may impose on such employing tax preparer, facilitator or business a civil penalty of five hundred dollars per violation.

(3) On and after January 1, 2019, whenever a tax preparer ceases to engage in the preparation of or in advising or assisting in the preparation of personal income tax returns or a facilitator ceases to engage in the activities of a facilitator, such tax preparer or facilitator
may apply to the commissioner for inactive permit status. A permit that is granted inactive status shall not require renewal, except that such permit may be reactivated before its expiration upon application to the commissioner with a payment of the renewal fee.

(4) A tax preparer or facilitator whose permit is inactive shall neither act as a tax preparer or facilitator nor advertise such tax preparer's or facilitator's status as being permitted to act as a tax preparer or facilitator.

(e) The following persons shall be exempt from the provisions of sections 12-790a to 12-790c, inclusive:

(1) An accountant holding (A) an active license issued by the State Board of Accountancy, or (B) a valid and active permit, license or equivalent professional credential issued by another state or jurisdiction of the United States;

(2) An attorney and any person engaged in providing tax preparation services under the supervision of such attorney;

(3) An individual enrolled to practice before the Internal Revenue Service under Circular 230;

(4) An individual employed by a local, state or federal governmental agency while engaged in the performance of such person's official duties;

(5) An individual serving as an employee of or assistant to a tax preparer or a person exempted under this subsection, in the performance of official duties for such tax preparer or exempt person;

(6) An individual employed, full-time or part-time, to act as a tax preparer solely for the business purposes of such individual's employer;

(7) A person acting as a fiduciary on behalf of an estate; and
(8) An Internal Revenue Services qualified volunteer tax preparer, including, but not limited to, a tax preparer sponsored by the Tax Counseling for the Elderly program or the Volunteer Income Tax Assistance program.

(f) The commissioner shall maintain a public registry containing the names and principal business address of each person holding a permit pursuant to this section.

(g) The commissioner shall keep confidential any personal financial information gathered pursuant to an investigation of any alleged violation of sections 12-790a to 12-790c, inclusive, unless disclosure is (1) considered necessary for the investigation or prosecution of an alleged violation of this section or any regulation or order adopted thereunder, or (2) otherwise expressly authorized under the provisions of federal or state law. For purposes of this subsection, "personal financial information" includes, but is not limited to, returns and return information, as defined under federal and state law.

Sec. 8. Section 13b-121 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in this section, "transportation network company" and "prearranged ride" have the same meanings as provided in section 13b-116.

(b) Each transportation network company shall pay a fee of twenty-five cents on each prearranged ride that originates in this state.

(c) On or before the last day of the month next succeeding each calendar quarter, each transportation network company shall: (1) File a return electronically for the preceding period with the Commissioner of Revenue Services on such forms as the commissioner may prescribe; and (2) make payment of the fees required under subsection (b) of this section by electronic funds transfer in the manner provided by chapter 228g. Any document received and maintained by the commissioner
with respect to a transportation network company shall be return
information, as defined in section 12-15, and shall not be subject to
disclosure under the Freedom of Information Act, as defined in section
1-200.

(d) Any fees due and unpaid under this section shall be subject to
the penalties and interest established in section 12-547 and the amount
of such fee, penalty or interest, due and unpaid, may be collected
under the provisions of section 12-35, as amended by this act, as if they
were taxes due to the state.

(e) The provisions of sections 12-548, 12-550 to 12-554, inclusive, as
amended by this act, and 12-555b shall apply to the provisions of this
section in the same manner and with the same force and effect as if the
language of said sections had been incorporated in full into this section
and had expressly referred to the fee imposed under this section,
except to the extent that any such provision is inconsistent with a
provision of this section.

(f) Any fees received under this section shall be deposited into the
General Fund. For revenue reporting purposes only, the Commissioner
of Revenue Services shall include any such fees with the revenue
reported under chapter [222] 225.

(g) The Commissioner of Revenue Services, in consultation with the
Commissioner of Transportation, may adopt regulations in accordance
with the provisions of chapter 54, to carry out the provisions of this
section.

Sec. 9. Subsection (b) of section 32-9t of the general statutes is
repealed and the following is substituted in lieu thereof (Effective from
passage and applicable to income years commencing on or after such date):

(b) There is established an urban and industrial site reinvestment
program under which taxpayers who make investments in eligible
urban reinvestment projects or eligible industrial site investment
projects may be allowed a credit against the tax imposed under [chapters 207 to 212a, inclusive,] chapter 207, 208, 208a, 209, 210, 211 or 212 or section 38a-743, or a combination of [said] such taxes, in an amount equal to the percentage of their approved investment determined in accordance with subsection (i) of this section.

Sec. 10. Section 12-3a of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) There is created a Penalty Review Committee, which shall consist of the State Comptroller or an employee of the office of the State Comptroller designated by said Comptroller, the Secretary of the Office of Policy and Management or an employee of the Office of Policy and Management designated by said secretary and the Commissioner of Revenue Services or an employee of the Department of Revenue Services designated by said commissioner. Said committee shall meet monthly or as often as necessary to approve any waiver of penalty in excess of [one] five thousand dollars which the Commissioner of Revenue Services is authorized to waive in accordance with this title, or which the Commissioner of Consumer Protection is authorized to waive in accordance with chapter 226. A majority vote of the committee shall be required for approval of such waiver.

(b) An itemized statement of all waivers approved under this section shall be available to the public for inspection by any person.

(c) The Penalty Review Committee created pursuant to subsection (a) of this section shall adopt regulations, in accordance with chapter 54, establishing guidelines for the waiver of any penalty in [excess of one thousand dollars] accordance with this section.

(d) Any person aggrieved by the action of the Penalty Review Committee may, [within one month] not later than thirty days after notice of such action is delivered or mailed to such person, appeal therefrom to the superior court for the judicial district of New Britain,
which shall be accompanied by a citation to the members of said committee to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by it. Said court may grant such relief as may be equitable. If the appeal is without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 11. Section 12-208 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) Any company subject to any tax or charge under this chapter that is aggrieved by the action of the commissioner or [his] the commissioner's authorized agent in fixing the amount of any tax, penalty, interest or charge provided for by this chapter may apply to the commissioner, in writing, [within] not later than sixty days after the notice of such action is delivered or mailed to [it] the company, for a hearing and a correction of the amount of such tax, penalty, interest or charge, so fixed, setting forth the reasons why such hearing should be granted and the amount in which such tax, penalty, interest or charge should be reduced. The commissioner shall promptly consider each such application and may grant or deny the hearing requested. If the hearing is denied, the applicant shall be notified forthwith. If it is granted, the commissioner shall notify the applicant of the time and place fixed for such hearing. After such hearing the commissioner may make such order in the premises as appears to him just and lawful and shall furnish a copy of such order to the applicant. The commissioner
may, by notice in writing, at any time within three years after the date when any return of any such person has been due, order a hearing on his own initiative and require such person or any other individual whom [he] the commissioner believes to be in possession of relevant information concerning such person to appear before [him or his] the commissioner or the commissioner's authorized agent with any specified books of account, papers or other documents, for examination under oath.

(b) Any company subject to any tax or charge under this chapter that is aggrieved because of any order, decision, determination or disallowance of the Commissioner of Revenue Services made under this chapter may, [within one month] not later than thirty days after service of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety, to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. Said court may grant such relief as may be equitable and, if such tax or charge has been paid prior to the granting of such relief, may order the [State] Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof, to such aggrieved person. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which are denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed
against the state.

Sec. 12. Section 12-237 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any order, decision, determination or disallowance of the Commissioner of Revenue Services under the provisions of this part may, [within one month] not later than thirty days after service upon the taxpayer of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by it. Said court may grant such relief as may be equitable and, if such tax has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of eight per cent per annum, to the aggrieved taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 13. Subsection (b) of section 12-263v of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):
(b) Any taxpayer subject to any tax or fee under section 12-263q or 12-263r that is aggrieved because of any order, decision, determination or disallowance of the commissioner made under sections 12-263q to 12-263u, inclusive, or subsection (a) of this section may, not later than one month] thirty days after service of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the commissioner to appear before said court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety, to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. Said court may grant such relief as may be equitable and, if such tax or charge has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof, to such taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands and, upon all such appeals that are denied, costs may be taxed against such taxpayer at the discretion of the court but no costs shall be taxed against the state.

Sec. 14. Section 12-268l of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any order, decision, determination or disallowance of the Commissioner of Revenue Services made under the provisions of chapter 210, 211 or 212 or this chapter may, [within one month] not later than thirty days after service upon the taxpayer of notice of such order, decision, determination or
disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by it. Said court may grant such relief as may be equitable and, if such tax has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof to the aggrieved taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 15. Section 12-312 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any person aggrieved because of any decision, order, determination or disallowance of the commissioner under the provisions of this chapter may, [within one month] not later than thirty days after service upon such person of notice of such decision, order, determination or disallowance, appeal therefrom to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond
or recognizance to the state of Connecticut, with surety to prosecute
the appeal to effect and to comply with the orders and decrees of the
court in the premises. Such appeals shall be preferred cases, to be
heard, unless cause appears to the contrary, at the first session, by the
court or by a committee appointed by it. Said court may grant such
relief as may be equitable and, if such tax has been paid prior to the
granting of such relief, may order the Treasurer to pay the amount of
such relief, with interest at the rate of two-thirds of one per cent per
month or fraction thereof, to the aggrieved taxpayer. If the appeal has
been taken without probable cause, the court may tax double or triple
costs, as the case demands; and, upon all such appeals which are
denied, costs may be taxed against the appellant at the discretion of the
court, but no costs shall be taxed against the state.

Sec. 16. Section 12-330m of the general statutes is repealed and the
following is substituted in lieu thereof (Effective from passage):

Any person aggrieved because of any decision, order, determination
or disallowance of the commissioner under the provisions of this
chapter may, [within one month] not later than thirty days after service
upon such person of notice of such decision, order, determination or
disallowance, appeal therefrom to the superior court for the judicial
district of New Britain, which appeal shall be accompanied by a
citation to the commissioner to appear before said court. Such citation
shall be signed by the same authority, and such appeal shall be
returnable at the same time and served and returned in the same
manner, as is required in case of a summons in a civil action. The
authority issuing the citation shall take from the appellant a bond or
recognizance to the state of Connecticut, with surety to prosecute the
appeal to effect and to comply with the orders and decrees of the court
in the premises. Such appeals shall be preferred cases, to be heard,
unless cause appears to the contrary, at the first session, by the court or
by a committee appointed by it. Said court may grant such relief as
may be equitable and, if such tax has been paid prior to the granting of
such relief, may order the Treasurer to pay the amount of such relief,
with interest at the rate of six per cent per annum, to the aggrieved
taxpayer. If the appeal has been taken without probable cause, the
court may tax double or triple costs, as the case demands; and, upon
all such appeals which are denied, costs may be taxed against the
appellant at the discretion of the court, but no costs shall be taxed
against the state.

Sec. 17. Section 12-422 of the general statutes is repealed and the
following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any order, decision,
determination or disallowance of the Commissioner of Revenue
Services under section 12-418, 12-421 or 12-425 may, [within one
month] not later than thirty days after service upon the taxpayer of
notice of such order, decision, determination or disallowance, take an
appeal therefrom to the superior court for the judicial district of New
Britain, which shall be accompanied by a citation to the Commissioner
of Revenue Services to appear before said court. Such citation shall be
signed by the same authority, and such appeal shall be returnable at
the same time and served and returned in the same manner, as is
required in case of a summons in a civil action. The authority issuing
the citation shall take from the appellant a bond or recognizance to the
state of Connecticut, with surety to prosecute the appeal to effect and
to comply with the orders and decrees of the court in the premises.
Such appeals shall be preferred cases, to be heard, unless cause
appears to the contrary, at the first session, by the court or by a
committee appointed by it. Said court may grant such relief as may be
equitable and, if such tax has been paid prior to the granting of such
relief, may order the Treasurer to pay the amount of such relief, with
interest at the rate of two-thirds of one per cent per month or fraction
thereof, to the aggrieved taxpayer. If the appeal has been taken
without probable cause, the court may tax double or triple costs, as the
case demands; and, upon all such appeals which are denied, costs may
be taxed against the appellant at the discretion of the court, but no
costs shall be taxed against the state.
Sec. 18. Section 12-448 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any decision, order, determination or disallowance of the Commissioner of Revenue Services under the provisions of this chapter may, [within one month] not later than thirty days after service upon such taxpayer of notice of such decision, order, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by the court. Said court may grant such relief as may be equitable, and, if such tax has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof, to the aggrieved taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which are denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 19. Section 12-463 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any distributor aggrieved because of any order, decision, determination or disallowance of the commissioner made under this chapter may, [within one month] not later than thirty days after service
of notice of such order, decision, determination or disallowance, take
an appeal therefrom to the superior court for the judicial district of
New Britain, which shall be accompanied by a citation to the
Commissioner of Revenue Services to appear before said court. Such
citation shall be signed by the same authority, and such appeal shall be
returnable at the same time and served and returned in the same
manner, as is required in case of a summons in a civil action. The
authority issuing the citation shall take from the appellant a bond or
recognizance to the state of Connecticut, with surety, to prosecute the
appeal to effect and to comply with the orders and decrees of the court
in the premises. Such appeals shall be preferred cases, to be heard,
unless cause appears to the contrary, at the first session, by the court or
by a committee appointed by it. Said court may grant such relief as
may be equitable and, if such tax has been paid prior to the granting of
such relief, may order the Treasurer to pay the amount of such relief,
with interest at the rate of two-thirds of one per cent per month or
fraction thereof to the aggrieved distributor. If the appeal has been
taken without probable cause, the court may tax double or triple costs,
as the case demands; and, upon all such appeals which may be denied,
costs may be taxed against the appellant at the discretion of the court,
but no costs shall be taxed against the state.

Sec. 20. Section 12-489 of the general statutes is repealed and the
following is substituted in lieu thereof (Effective from passage):

(a) Any motor carrier aggrieved by any act of the commissioner or
his authorized agent under this chapter may apply to the commissioner, in writing, not later than sixty
days after notification of any such act of the commissioner is delivered
or mailed to the motor carrier, for a hearing and a correction of the
amount of any tax, penalty or interest, setting forth reasons why such
hearing should be granted and the amount by which such tax, penalty
or interest should be reduced. The commissioner shall promptly
consider each such application and may grant or deny the hearing
requested. If the hearing is denied, the applicant shall be notified
forthwith. If it is granted, the commissioner shall notify the applicant of the time and place fixed for such hearing. After such hearing the commissioner may make such order in the premises as appears to [him] the commissioner just and lawful and shall furnish a copy of such order to the applicant. The commissioner may, by notice in writing, at any time within three years after the date when any return of any taxpayer has been due, order a hearing on [his] the commissioner's own initiative and require the taxpayer or any individual whom [he] the commissioner believes to be in possession of relevant information concerning the taxpayer to appear before [him or his] the commissioner or the commissioner's authorized agent with any specified books of account, papers or other documents, for examination under oath.

(b) Any motor carrier aggrieved because of any order, decision, determination or disallowance of the commissioner made under this chapter may, [within one month] not later than thirty days after service of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety, to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard, unless cause appears to the contrary, at the first session, by the court or by a committee appointed by it. Said court may grant such relief as may be equitable and, if any tax or fee has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof to the aggrieved motor carrier. If the appeal
has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which are denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 21. Section 12-554 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any order, decision, determination or disallowance of the Commissioner of Revenue Services under the provisions of this chapter may, [within one month] not later than thirty days after service upon the taxpayer of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut, with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases to be heard, unless cause appears to the contrary, at the first session by the court or by a committee appointed by it. Said court may grant such relief as may be equitable and, if such tax has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof, to the aggrieved taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands; and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 22. Subsection (d) of section 12-586g of the general statutes is
repealed and the following is substituted in lieu thereof (Effective from passage):

(d) If the tribe is aggrieved due to any assessment levied pursuant to such compact and this section or by any failure to adjust an excess assessment in accordance with the provisions of the compact and this section, it may, [within one month from] not later than thirty days after the time provided for the payment of such assessment, appeal therefrom in accordance with the terms of the compact, to the superior court for the judicial district of New Britain, which appeal shall be accompanied by a citation to the Commissioner of Consumer Protection to appear before said court. Such citation shall be signed by the same authority, and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. Proceedings in such matter shall be conducted in the same manner as provided for in section 38a-52.

Sec. 23. Section 12-597 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Any taxpayer aggrieved because of any order, decision, determination or disallowance of the Commissioner of Revenue Services made in relation to the tax imposed under section 12-587 may, [within one month] not later than thirty days after service upon the taxpayer of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to said commissioner to appear before said court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases, to be heard,
unless cause appears to the contrary, at the first session, by the court or
by a committee appointed by it. If the appeal has been taken without
probable cause, the court may tax double or triple costs, as the case
demands and upon all such appeals which may be denied, costs may
be taxed against the appellant at the discretion of the court, but no
costs shall be taxed against the state.

Sec. 24. Section 12-638i of the general statutes is repealed and the
following is substituted in lieu thereof (Effective from passage):

(a) Any taxpayer, aggrieved by the action of the commissioner or
[his] the commissioner's authorized agent in fixing the amount of any
tax, penalty or interest provided for by this chapter may apply to the
commissioner, in writing, [within] not later than sixty days after notice
of such action is delivered or mailed to [him] the taxpayer, for a
hearing and a correction of the amount of the tax, penalty or interest so
fixed, setting forth the reasons why such hearing should be granted
and the amount of the tax, penalty or interest should be reduced. The
commissioner shall promptly consider each such application and may
grant or deny the hearing requested. If the hearing is denied, the
applicant shall be notified thereof forthwith. If it is granted, the
commissioner shall notify the applicant of the time and place fixed for
such hearing. After such hearing the commissioner may make such
order in the premises as appears to [him] the commissioner just and
lawful and shall furnish a copy of such order to the applicant. The
commissioner may, by notice in writing, at any time within three years
after the date when any return of any taxpayer has been due, order a
hearing on [his] the commissioner's own initiative and require the
taxpayer or any other individual whom [he] the commissioner believes
to be in possession of relevant information concerning the taxpayer to
appear before [him or his] the commissioner or the commissioner's
authorized agent with any specified books of account, papers or other
documents, for examination under oath.

(b) Any taxpayer aggrieved because of any order, decision,
determination or disallowance of the Commissioner of Revenue Services under the provisions of this chapter may, [within one month] not later than thirty days after service upon the taxpayer of notice of such order, decision, determination or disallowance, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the Commissioner of Revenue Services to appear before said court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner, as is required in case of summons in a civil action. The authority issuing the citation shall take from the appellant a bond or recognizance to the state of Connecticut with surety to prosecute the appeal to effect and to comply with the orders and decrees of the court in the premises. Such appeals shall be preferred cases to be heard, unless cause appears to the contrary, at the first session by the court or by a committee appointed by it. Said court may grant such relief as may be equitable and, if such tax has been paid prior to the granting of such relief, may order the Treasurer to pay the amount of such relief, with interest at the rate of two-thirds of one per cent per month or fraction thereof, to the aggrieved taxpayer. If the appeal has been taken without probable cause, the court may tax double or triple costs, as the case demands and, upon all such appeals which may be denied, costs may be taxed against the appellant at the discretion of the court, but no costs shall be taxed against the state.

Sec. 25. Section 12-730 of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

Notwithstanding the provisions of chapter 54 to the contrary, any taxpayer aggrieved because of any determination or disallowance by the commissioner under section 12-729, 12-729a or 12-732 may, [within one month] not later than thirty days after notice of the commissioner's determination or disallowance is mailed to the taxpayer, take an appeal therefrom to the superior court for the judicial district of New Britain, which shall be accompanied by a citation to the commissioner.
to appear before said court. Such citation shall be signed by the same
authority, and such appeal shall be returnable at the same time and
served and returned in the same manner, as is required in case of a
summons in a civil action. The authority issuing the citation shall take
from the appellant a bond or recognizance to the state of Connecticut,
with surety to prosecute the appeal to effect and to comply with the
orders and decrees of the court in the premises. Such appeals shall be
preferred cases, to be heard unless cause appears to the contrary, at the
first session by the court or by a committee appointed by it. Said court
may grant such relief as may be equitable and, if such tax has been
paid prior to the granting of such relief, may order the Treasurer to
pay the amount of such relief, with interest at the rate of two-thirds of
one per cent per month or fraction thereof, to the aggrieved taxpayer.
If the appeal has been taken without probable cause, the court may
charge double or triple costs, as the case demands, and upon all such
appeals which may be denied, costs may be taxed against the appellant
at the discretion of the court but no costs shall be taxed against the
state.

Sec. 26. Sections 12-390a to 12-390e of the general statutes are
repealed. (Effective from passage)

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**Statement of Purpose:**
To implement the Department of Revenue Services' recommendations for minor revisions to the tax and related statutes.

*Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.*