



General Assembly

January Session, 2019

Raised Bill No. 7412

LCO No. 6414



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

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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Statement of Purpose:

To require the Commissioner of Revenue Services to conduct a study of certain taxes.

[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.]