In line 212, strike "directly or indirectly"

Strike lines 1142 to 1161, inclusive, in their entirety and insert the following in lieu thereof:

"(2) (A) For a nonresident estate, the state shall have the power to levy the estate tax upon all real property situated in this state and tangible personal property having an actual situs in this state.

(B) For real property and tangible personal property owned by a pass-through entity, the entity shall be disregarded for estate tax purposes and such property shall be treated as personally owned by the decedent in proportion to the nonresident decedent's constructive ownership in the pass-through entity if (i) the entity does not carry on a business for the purpose of profit and gain, (ii) the ownership of the property by the entity was not for a valid business purpose, or (iii) the
property was acquired by other than a bona fide sale for full and adequate consideration and the decedent retained any power with respect to or interest in the property that would bring the real property situated in this state or the tangible personal property having an actual situs in the state within the decedent's federal gross estate. Nothing in this subparagraph shall be deemed to impose a lien in favor of the state of Connecticut under subsection (d) of section 12-398 or section 45a-107b against any real property included in the nonresident decedent's estate under this subparagraph to any greater extent than if the nonresident decedent was a resident decedent owning an interest in a pass-through entity owning real property located in this state. For purposes of this subparagraph, "pass-through entity" means a partnership or an S corporation, as those terms are defined in section 12-699, as amended by this act, or a single member limited liability company that is disregarded for federal income tax purposes.

(C) The state is permitted to calculate the estate tax and levy said tax to the fullest extent permitted by the Constitution of the United States."

After the last section, add the following and renumber sections and internal references accordingly:

"Sec. 501. (Effective from passage) Notwithstanding the provisions of section 12-3a of the general statutes, as amended by this act, the Commissioner of Revenue Services shall waive penalty, interest and any other addition to tax caused by the late payment of any tax payment required under chapter 228z or 229 of the general statutes for the 2018 taxable year that was increased or created as a result of the enactment of said chapter 228z, provided such tax payment is made within one year of its due date.

Sec. 502. Section 12-408f of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

(a) As used in this section:

(1) "Referral" or "refer" means the transfer by a referrer of a potential
purchaser to a seller who advertises or lists tangible personal property
for sale on or in the referrer's medium; and

(2) "Referrer" means any person who (A) contracts or otherwise
agrees with a seller to list or advertise for sale one or more items of
tangible personal property by any means, including an Internet web
site and a catalog, provided such listing or advertisement includes the
seller's shipping terms or a statement of whether the seller collects
sales tax, (B) offers a comparison of similar products offered by
multiple sellers, (C) receives commissions, fees or other consideration
in excess of one hundred twenty-five thousand dollars during the prior
twelve-month period from a seller or sellers for such listings or
advertisements, (D) refers, via telephone, Internet web site link or
other means, a potential customer to a seller or an affiliated person of a
seller, as described in subparagraph (C) of subdivision (15) of
subsection (a) of section 12-407, and (E) does not collect payments from
the customer for the seller. For purposes of this subdivision, "shipping
terms" does not mean a seller's mere mention of general shipping costs
in the seller's own listing or advertisement.

(b) Each referrer shall, to the extent not prohibited by the
Constitution of the United States:

(1) Post a conspicuous notice on or in such referrer's medium that
informs consumers (A) that sales or use tax is due from Connecticut
purchasers on certain purchases, (B) that the seller might not collect
and remit sales tax on a purchase, (C) that Connecticut requires
Connecticut purchasers to file a use tax return if sales tax is not
imposed at the time of the sale by the seller, (D) of the instructions for
obtaining additional information from the Department of Revenue
Services regarding the remittance of sales and use taxes on purchases
made by Connecticut purchasers, and (E) that such notice is being
provided pursuant to this section;

(2) Provide, not later than [July 1, 2019] January 1, 2020, a quarterly
notice to each seller to whom such referrer transferred during the
previous calendar year a potential purchaser located in this state that contains (A) a statement that Connecticut imposes a sales or use tax on sales made to Connecticut purchasers, (B) a statement that a seller making sales to Connecticut purchasers must collect and remit sales and use taxes to the Department of Revenue Services, and (C) instructions for obtaining additional information regarding the Connecticut sales and use taxes from said department.

(c) Not later than January 31, [2020] 2021, and annually thereafter, each referrer shall submit a report electronically, in a form and manner prescribed by the Commissioner of Revenue Services, to the commissioner that contains (1) the name and address of each seller who received a notice pursuant to subsection (b) of this section in the calendar year immediately preceding, and (2) the name and address of each seller for which the referrer knows that such seller (A) listed or advertised such seller's tangible personal property on or in such referrer's medium, and (B) collected and remitted Connecticut sales and use taxes."

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

<table>
<thead>
<tr>
<th>Sec. 501</th>
<th>from passage</th>
<th>New section</th>
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<tbody>
<tr>
<td>Sec. 502</td>
<td>from passage</td>
<td>12-408f</td>
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