

Questions for Revenue Services Commissioner Nominee

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January 22, 2019 | 2019-R-0049

Revenue Services Commissioner

The Department of Revenue Services (DRS) commissioner may, among other things, (1) adopt regulations and issue administrative pronouncements interpreting state tax laws, (2) make agreements with other states concerning reciprocal enforcement of tax laws, (3) negotiate agreements to collect municipal fees and taxes on behalf of municipalities, and (4) waive tax penalties and interest charges under certain circumstances. The commissioner must (1) maintain lists of delinquent taxpayers, (2) report certain tax data to the Office of Fiscal Analysis, and (3) report to the legislature on the overall incidence of certain taxes (CGS §§ [12-2](#), [12-2d](#), [12-3](#), [12-7a](#), [12-7b](#), [12-7c](#), and [12-34c](#)).

Questions for Nominee

1. What are the most important things you have learned about the agency over the past six months? What are its strengths and its deficiencies? What would you like to see changed?
2. What are your top priorities for the agency? What do you see as the potential obstacles to achieving those objectives?
3. How would you describe your experience as labor commissioner? What was the biggest challenge you faced there and how did you address it? Are there any “best practices” that you observed in that agency that you believe can be applied at DRS?

4. The Supreme Court's landmark decision in *South Dakota v. Wayfair et al.* was a game changer for state tax enforcement. Did the legislative changes made in 2018 go far enough to position Connecticut to collect sales taxes from remote sellers? Are there other changes you would propose to the state's economic nexus law to capture additional revenue from these sellers?
5. Connecticut is among a growing number of states that have imposed state sales tax obligations on marketplace facilitators. How many of these companies have registered to collect Connecticut sales tax since the law took effect on December 1? Has the agency encountered any difficulties in implementing the new law?
6. How has the federal tax reform law impacted the agency's operations? Do the changes present any particular challenges from an administrative perspective?
7. DRS's Fresh Start program, which was designed to encourage delinquent taxpayers to voluntarily come forward and come into compliance, ended just two months ago. From what you've seen during your time at the agency, was the program effective? Did it have a positive effect on tax enforcement?
8. Do you have suggestions on how to improve the customer experience at DRS and make the agency more business friendly?
9. Every tax season appears to bring out a new crop of scammers targeting taxpayers. Is DRS doing enough to protect taxpayers from tax fraud and identify theft?
10. What are DRS's legislative proposals for the 2019 session? Do you foresee any other major tax initiatives in the coming session?