



General Assembly

February Session, 2024

**Raised Bill No. 448**

LCO No. 3227



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

***AN ACT CONCERNING A WORKING GROUP TO EXAMINE EXISTING TAX EXPENDITURES IN THE STATE.***

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

1 Section 1. (*Effective from passage*) (a) There is established a working  
2 group to examine existing tax expenditures, as defined in subsection (e)  
3 of section 12-7b of the general statutes, in the state for the purpose of  
4 simplifying the state tax code and to identify expenditures that are  
5 redundant, obsolete, duplicative or inconsistent in language or policy.

6 (b) The working group shall consist of the following members or their  
7 designees:

8 (1) The chairpersons and ranking members of the joint standing  
9 committee of the General Assembly having cognizance of matters  
10 relating to finance, revenue and bonding. Any designee of a chairperson  
11 or ranking member under this subdivision shall be a member of said  
12 committee;

13 (2) The Governor;

14 (3) Two representatives of the Office of Policy and Management,  
15 appointed by the Governor;

16 (4) The Commissioner of Revenue Services; and

17 (5) The Commissioner of Economic and Community Development.

18 (c) The chairpersons of the joint standing committee of the General  
19 Assembly having cognizance of matters relating to finance, revenue and  
20 bonding shall serve as the chairpersons of the working group and shall  
21 schedule the first meeting of the working group, to be held not later than  
22 sixty days after the effective date of this section.

23 (d) The administrative staff of the joint standing committee of the  
24 General Assembly having cognizance of matters relating to finance,  
25 revenue and bonding shall serve as administrative staff of the working  
26 group.

27 (e) Not later than January 1, 2025, the working group shall submit a  
28 report to the joint standing committee of the General Assembly having  
29 cognizance of matters relating to finance, revenue and bonding, in  
30 accordance with the provisions of section 11-4a of the general statutes.  
31 Such report shall include the working group's findings and any  
32 recommendations for revisions to the general statutes to further the goal  
33 of simplifying the state tax code. The working group shall terminate on  
34 the date that it submits such report or January 1, 2025, whichever is later.

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 establish a working group to study existing tax expenditures in the state for the purpose of simplifying the state tax code.

*[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.]*