

Gentlemen,

I was not able to make your hearing, but would like to provide some observations.

Property tax:

1. The IRS has gotten most businesses to use the calendar year for filing. The state uses October 1st, which was an agricultural harvest date. Compliance would be much easier to have the depreciation schedules done for both state and federal purposes once rather than the twice we do it now, which doubles my costs. Please switch to calendar year or fiscal year as a cost saving/reduction of mandates change.
2. Medical equipment is based on computers largely, and the 10 year depreciation schedule is completely inappropriate. Almost nothing today is worth 30% after 10 years, so that needs to be evaluated again.
3. This tax should be dropped as it hurts business reinvestment and new business people from trying to get ahead. Much equipment is expensed in small business, so taxes after the purchase are always annoying and leaves a bad feeling about the state. Better to let sales or income taxes make up the difference and avoid the compliance costs; it is better to encourage people to buy productive equipment than to buy consumer goods that are not taxable. This would be for both Personal property and vehicles.

Professional licensing, Secretary of State, and other registrations

1. There are too many bills that ask for mostly duplicate information. Let the secretary of state send out a "household" bill of all state requirements.
2. These fees should be long multiyear registrations that are now only 1 year.
3. These fees should be prorated. I have paid \$565 for an associated to be licensed to work in the state, and had to pay again in 60 days because of a birthday. We could alternatively drop birthdays as the renewal date and just sell a license for a defined term.

Please consider the cost of complying with all Connecticut's 300 smallest taxes and fees. I bet collection and processing costs more than the income. Our business environment suffers from many small hassles, each of which take time to deal with and expense to respond to. Eliminate as much as possible and make it easy to comply. Bill with email or PDF's, not separate state websites that small volume users do not use often and are hard to navigate/operate when it is a once every year usage.

Chip Beckett, DVM
1269 Main St.
Glastonbury, CT 06033