



General Assembly

**Amendment**

February Session, 2022

LCO No. 5729



Offered by:

REP. SCANLON, 98<sup>th</sup> Dist.

SEN. FONFARA, 1<sup>st</sup> Dist.

To: Subst. House Bill No. 5473

File No. 601

Cal. No. 463

**"AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES' RECOMMENDATIONS FOR TAX ADMINISTRATION AND REVISIONS TO THE TAX AND RELATED STATUTES."**

1 Strike sections 32 to 34, inclusive, in their entirety and insert the  
2 following in lieu thereof:

3 "Sec. 32. (*Effective from passage*) (a) The Commissioner of Revenue  
4 Services shall study the feasibility of selling outstanding tax liabilities  
5 that are owed to the state. The study shall (1) identify the current balance  
6 of outstanding tax liabilities, (2) provide a breakdown of such liabilities  
7 by tax type, (3) include an analysis or projection of the amount of  
8 revenue the state could anticipate generating from the sale of such  
9 liabilities, and (4) include the commissioner's conclusion as to whether  
10 the state should sell its outstanding tax liabilities. If the commissioner  
11 so concludes, the commissioner shall identify any legislative changes  
12 necessary to effectuate the sale of such liabilities.

13 (b) The commissioner may consult with any individuals, businesses

14 and state agencies the commissioner deems necessary or appropriate to  
15 accomplish the purposes of the study and may enter into a contract with  
16 any public or private entity for the purposes of preparing the report  
17 required under subsection (c) of this section.

18 (c) Not later than January 1, 2023, the commissioner shall submit a  
19 report, in accordance with the provisions of section 11-4a of the general  
20 statutes, on the commissioner's findings and recommendations to the  
21 joint standing committee of the General Assembly having cognizance of  
22 matters relating to finance, revenue and bonding.

23 Sec. 33. Section 12-35c of the general statutes is repealed and the  
24 following is substituted in lieu thereof (*Effective from passage*):

25 (a) At the request of the Commissioner of Revenue Services, the  
26 Attorney General may bring suit in the name of this state in the  
27 appropriate court of any other state or the District of Columbia to collect  
28 any tax legally due this state; and any political subdivision of this state  
29 or the appropriate officer thereof, acting in its behalf, may bring suit in  
30 the appropriate court of any other state or the District of Columbia to  
31 collect any tax legally due [to] such political subdivision.

32 (b) The courts shall recognize and enforce liabilities for taxes similar  
33 to the taxes imposed by this state and lawfully imposed by any other  
34 state, the District of Columbia or any political subdivision [thereof] of  
35 such state or district, which extends a like comity to this state, and the  
36 duly authorized officer of any other state, the District of Columbia or  
37 any political subdivision [thereof] of such state or district, may sue for  
38 the collection of such taxes in the courts of this state. A certificate by the  
39 Secretary of the State of such other state or the Secretary of the District  
40 of Columbia, as applicable, that the officer suing for the collection of  
41 such a tax is duly authorized to collect the same shall be conclusive  
42 proof of such authority. A certificate by the Commissioner of Revenue  
43 Services that the tax of such other state, the District of Columbia or a  
44 political subdivision [thereof] of such state or district is similar to a tax  
45 imposed by this state shall be prima facie evidence of such similarity.

46 For the purposes of this section, the words "tax" and "taxes" shall include  
 47 interest and penalties due under any taxing statute, and liability for such  
 48 interest or penalties, or both, due under a taxing statute of another state,  
 49 the District of Columbia or a political subdivision [thereof] of such state  
 50 or district shall be recognized and enforced by the courts of this state to  
 51 the same extent that the laws of such other state or district, as applicable,  
 52 permit the enforcement in its courts of liability for such interest or  
 53 penalties, or both, due under the tax laws of this state or any political  
 54 subdivision thereof.

55 Sec. 34. (*Effective from passage*) Not later than February 15, 2023, the  
 56 Attorney General and the Commissioner of Revenue Services shall  
 57 jointly submit a report, in accordance with the provisions of section 11-  
 58 4a of the general statutes, to the joint standing committee of the General  
 59 Assembly having cognizance of matters relating to finance, revenue and  
 60 bonding, detailing the enforcement efforts undertaken by the Attorney  
 61 General pursuant to section 12-35c of the general statutes, as amended  
 62 by this act, during the period from January 1, 2021, to December 31,  
 63 2022, inclusive. Such report shall include the number of suits brought  
 64 pursuant to said section by the Attorney General during such period,  
 65 the states in which such suits were brought and the amount of taxes that  
 66 were recovered as a result of such suits."

This act shall take effect as follows and shall amend the following sections:		
Sec. 32	<i>from passage</i>	New section
Sec. 33	<i>from passage</i>	12-35c
Sec. 34	<i>from passage</i>	New section