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

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

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

(b) The commissioner may consult with any individuals, businesses
and state agencies the commissioner deems necessary or appropriate to accomplish the purposes of the study and may enter into a contract with any public or private entity for the purposes of preparing the report required under subsection (c) of this section.

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

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 Section 12-35c of the general statutes is repealed and the following is substituted in lieu thereof (Effective from passage):

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

(b) The courts shall recognize and enforce liabilities for taxes similar to the taxes imposed by this state and lawfully imposed by any other state, the District of Columbia or any political subdivision thereof of such state or district, which extends a like comity to this state, and the duly authorized officer of any other state, the District of Columbia or any political subdivision thereof of such state or district, may sue for the collection of such taxes in the courts of this state. A certificate by the Secretary of the State of such other state or the Secretary of the District of Columbia, as applicable, that the officer suing for the collection of such a tax is duly authorized to collect the same shall be conclusive proof of such authority. A certificate by the Commissioner of Revenue Services that the tax of such other state, the District of Columbia or a political subdivision thereof of such state or district is similar to a tax imposed by this state shall be prima facie evidence of such similarity.
For the purposes of this section, the words "tax" and "taxes" shall include interest and penalties due under any taxing statute, and liability for such interest or penalties, or both, due under a taxing statute of another state, the District of Columbia or a political subdivision thereof of such state or district shall be recognized and enforced by the courts of this state to the same extent that the laws of such other state or district, as applicable, permit the enforcement in its courts of liability for such interest or penalties, or both, due under the tax laws of this state or any political subdivision thereof.

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

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

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<thead>
<tr>
<th>Section</th>
<th>Status</th>
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<tbody>
<tr>
<td>Sec. 32</td>
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<tr>
<td>Sec. 33</td>
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<td>12-35c</td>
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