



General Assembly

January Session, 2019

Proposed Bill No. 5189

LCO No. 795



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. O'NEILL, 69th Dist.

AN ACT WAIVING INTEREST ARISING FROM THE FILING OF CERTAIN AMENDED TAX RETURNS.

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

- 1 That the general statutes be amended to require the Department of
- 2 Revenue Services to waive any interest arising from the filing of an
- 3 amended return that was necessitated by the changes enacted to the
- 4 bonus depreciation tax deduction pursuant to section 11 of public act
- 5 18-49.

Statement of Purpose:

To waive any interest arising from the filing of an amended return that was necessitated by the changes enacted to the bonus depreciation tax deduction pursuant to section 11 of public act 18-49.