



General Assembly

February Session, 2020

Raised Bill No. 5459

LCO No. 2361



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE LISTS OF DELINQUENT TAXPAYERS.

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

1 Section 1. Subsection (a) of section 12-7a of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2020*):

4 (a) (1) The annual report prepared by the Commissioner of Revenue
5 Services for submission to the Governor and publication as provided in
6 section 4-60 shall not be required to include the name of any person
7 liable for payment of any tax [which] that is unpaid. The commissioner
8 shall prepare and maintain a list related to each type of tax levied by the
9 state, containing the name and address of any person or corporation
10 liable for payment of any such tax and the amount thereof, including
11 any applicable interest or penalties, which tax, as of the end of the fiscal
12 year with respect to which such report is prepared, is unpaid and a
13 period in excess of ninety days has elapsed following the date on which
14 such tax was due, exclusive of any tax determined to be uncollectible in
15 accordance with section 12-37, any tax on which an appeal is pending

16 and any tax [which] that has been abated by said commissioner as
17 provided in section 12-39. Such lists shall also exclude any person who
18 is paying any tax under a payment plan and is current on such
19 payments. Such lists shall be available to the public for inspection by
20 any person.

21 (2) The commissioner shall, prior to eliminating any person or
22 corporation from the list prepared and maintained as provided in
23 subdivision (1) of this subsection, indicate on such list whether such
24 person or corporation is being eliminated from such list due to (A)
25 payment in full of the tax, including applicable interest or penalties, (B)
26 a negotiated settlement of the amount of tax due, or (C) a determination
27 by the commissioner that such tax is uncollectible.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2020	12-7a(a)

Statement of Purpose:

To exclude persons making tax payments under a payment plan from the lists of delinquent taxpayers prepared by the Commissioner of Revenue Services.

[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.]