

General Assembly

## Raised Bill No. 7412

January Session, 2019

LCO No. 6414



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by: (FIN)

## AN ACT CONCERNING A STUDY OF CERTAIN TAXES.

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

- 1 Section 1. (Effective from passage) The Commissioner of Revenue
- 2 Services shall conduct a study of the state laws governing the sales and
- 3 use taxes, the personal income tax, the corporation business tax and
- 4 the affected business entity tax. Not later than January 1, 2020, the
- 5 commissioner shall report, in accordance with the provisions of section
- 6 11-4a of the general statutes, any recommendations for legislative
- 7 changes to improve the collection efficiency and administration of said
- 8 taxes to the joint standing committee of the General Assembly having
- 9 cognizance of matters relating to finance, revenue and bonding.

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

Section 1 from passage New section

**FIN** Joint Favorable