



General Assembly

January Session, 2021

Proposed Bill No. 5002

LCO No. 200



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ZUPKUS, 89th Dist.

AN ACT CONCERNING A GRACE PERIOD FOR TAXPAYERS TO CORRECT PAYMENT PROCESSING PROBLEMS.

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

- 1 That title 12 of the general statutes be amended to establish a four-
- 2 day grace period, during which no penalty shall be incurred, for any
- 3 taxpayer for whom there was a problem processing the payment for any
- 4 tax owed, provided such taxpayer (1) filed such taxpayer's return
- 5 electronically and paid any tax owed electronically, on or before the due
- 6 date of such tax return and payment, and (2) corrects such problem
- 7 within the grace period.

Statement of Purpose:

To establish a grace period for taxpayers to address a payment processing problem for taxes owed without incurring a penalty.