



General Assembly

January Session, 2019

**Proposed Bill No. 5801**

LCO No. 1470



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. DUBITSKY, 47th Dist.

**AN ACT EXEMPTING SMALL BUSINESSES FROM PENALTIES FOR NONPAYMENT OF ESTIMATED TAXES ON A QUARTERLY BASIS.**

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 prohibit the
- 2 Department of Revenue Services from imposing a penalty on small
- 3 businesses for nonpayment of estimated taxes on a quarterly basis.

**Statement of Purpose:**

To prohibit the Department of Revenue Services from imposing a penalty on small businesses for nonpayment of estimated taxes on a quarterly basis.