



General Assembly

January Session, 2023

Proposed Bill No. 814

LCO No. 2173



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. MILLER P., 27th Dist.

AN ACT CONCERNING TAX PREPARER LIABILITY FOR UNDERPAID INCOME TAX.

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

- 1 That chapter 229 of the general statutes be amended to require that,
- 2 where a taxpayer underpaid income tax due to tax preparer error, the
- 3 tax preparer shall file an amended return at no cost to the taxpayer and
- 4 be liable for any additional tax, penalties or interest owed.

Statement of Purpose:

To require that, where a taxpayer underpaid income tax due to tax preparer error, the tax preparer shall file an amended return at no cost to the taxpayer and be liable for any additional tax, penalties or interest owed.