

## **CBA LPRC POSITION REQUEST FORM**

### **CBA TAX SECTION LAW POSITION REQUEST:**

1) Proposed legislative or regulatory concept:

*Raised H. B. 5473 AN ACT CONCERNING THE DEPARTMENT OF REVENUE SERVICES' RECOMMENDATIONS FOR TAX ADMINISTRATION AND REVISIONS TO THE TAX AND RELATED STATUTES.*

2) A plain language explanation and rationale for advancing this position:

Raised H. B. 5473 because it forecloses a taxpayer's right to refund in a manner inconsistent with existing law

3) Is draft regulation, legislation or proposed bill included? Yes.

4) What is the date of any legislative hearing, if known?

Monday, March 21, 2022

5) Was this position previously approved by the CBA? If so, when does/did it expire? No.

6) Is the CBA section or committee seeking to join a previously approved CBA section or committee position? No.

7) Potential or actual CBA opposition from another CBA section or committee?

Not that I am aware of.

8) Strength of section position (including process and results of section vote taken on issue):

All respondents from the Tax Section executive committee agreed that these bills should be opposed.

9) Fiscal impact (on the state):

H.B. 5473 would raise revenue in so far as it would deny an otherwise appropriate refund to a taxpayer.

2021-2022