

CBA LPRC POSITION REQUEST FORM

CBA Tax Section Law Position Request:

- 1) Proposed legislative or regulatory concept:
Raised S.B. No. 443, An Act Concerning The Tax Incidence Report, Tax Incidence Analyses And The Disclosure Of Returns And Return Information.

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

Raised S.B. No. 443 due to concerns over taxpayer privacy. Specifically, it would allow legislators to view taxpayer returns and return information without any form of background check on the legislators or staff that view the information, as compared to someone at the Department of Revenue Services who must go through a rigorous background check before being hired. In addition to privacy concerns, Raised Bill S.B. No. 443 may violate CGS § 12-15 and IRC §§ 7213(A) and 7431 (because Connecticut returns are based on federal returns).

- 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):