

<b>Act Number</b>	<b>Session</b>	<b>Bill Number</b>	<b>Total Number of Committee Pages</b>	<b>Total Number of House Pages</b>	<b>Total Number of Senate Pages</b>
PA 71-200	vetoed	5995	2	3	1
<u>Committee Pages:</u> <ul style="list-style-type: none"> <li>• Finance 270</li> <li>• Finance 274</li> </ul>				<u>House Pages:</u> <ul style="list-style-type: none"> <li>• 1869- 1871</li> </ul>	<u>Senate Pages:</u> <ul style="list-style-type: none"> <li>• 1591</li> </ul>

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**CONNECTICUT  
GENERAL ASSEMBLY  
HOUSE**

**PROCEEDINGS  
1971**

**VOL. 14  
PART 4  
1451-1967**

Thursday, April 29, 1971 25.

favorable report and the passage of the Bill.

EFH

MR. SPEAKER:

Question is on acceptance of the Joint Committee's favorable report and passage of the Bill. Will you remark.

BERNARD L. AVCOLLIE:

This is a second Bill giving the Borough of Naugatuck the discretion to grant a pension under special circumstances, Mr. Speaker. This widow lost her husband, Captain Grant, who served a number of years with the Borough of Naugatuck and passed away shortly after retirement without claiming his widow's rights. The Bill if passed would grant the Borough discretionary power to grant Mrs. Grant a special pension. It's a good Bill, and it ought to pass.

MR. SPEAKER:

Will you remark further. If not, all those in favor will indicate by saying "aye". All those opposed. The Bill is passed.

THE CLERK:

Returning to Calendar No. 450, Substitute for H.B. No. 5995, an Act concerning the general powers of the Tax Commissioner to prescribe regulations and rulings.

JOHN D. PRETE:

Mr. Speaker, I move acceptance of the Joint Committee's favorable report and passage of the Bill.

MR. SPEAKER:

The question's on acceptance and passage. Will you

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remark.

EFH

JOHN D. PRETE:

The Clerk has an Amendment.

MR. SPEAKER:

Will the Clerk please read the Amendment.

JOHN D. PRETE:

Mr. Speaker, I move the reading of the Amendment be waived since it is a rather long Amendment. However, it is a technical one. I can explain it.

MR. SPEAKER:

Is there objection to waiver of the reading and to allow the gentleman from the 114th to summarize? Hearing none, the gentleman from the 114th.

JOHN D. PRETE:

Mr. Speaker, I can best describe the Bill and the Amendment both at the same time. It's not a very complex matter, and I can best, at the same time, read the Bill and the Amendment. The Amendment was offered by Rep. Sarasin, and what it does is allows an appeal provision from a Tax Commissioner's ruling, which is not at this time in the original language. The Bill itself allows the Tax Commissioner to promulgate rulings and regulations the same as other Commissioners are allowed to do in the various State departments. The Amendment is an improvement in the Bill since it is a protection for people who would appeal from the Tax Commissioner's decisions. I move the adoption of the Amendment.

MR. SPEAKER:

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The question is on adoption of House Amendment Schedule "A". Will you remark further. If not, all those in favor will indicate by saying "aye". All opposed. The Amendment is adopted. The Chair rules it is technical. Proceed with the motion for acceptance and passage as amended by House amendment Schedule "A".

JOHN D. PRETE:

Mr. Speaker, I now move acceptance of the Joint Committee's favorable report and the passage of the Bill as amended by House Amendment Schedule "A".

MR. SPEAKER:

The question has been put before you. Will you remark.

JOHN D. PRETE:

I've covered the description of the Bill and the Amendment, and the rest will be self-explanatory, sir.

MR. SPEAKER:

Will you remark further on acceptance and passage as amended. If not, the question is on acceptance of the Joint Committee's favorable report and passage of the Bill as amended by House Amendment Schedule "A". All those in favor will indicate by saying "aye". Opposed. The Bill is passed.

THE CLERK:

Calendar No. 467, H.B. No. 8819, an Act validating the notice of Eugenia Salemi, of Bridgeport, to the City of Bridgeport.

SAMUEL LISKOV:

Mr. Speaker, I move the acceptance of the Joint Committee's favorable report and passage of the Bill.

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**CONNECTICUT  
GENERAL ASSEMBLY**

**SENATE**

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May 6, 1971

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THE CHAIR:

Will you remark further? Senator Neidtz, oh Senator we are very friendly but you cannot sit in a Senator's seat. Please! There's no question about it, let's get on with the business, and remove yourself from the Senator's seat. Mr. Buckley. I didn't mean Senator Buckley, I meant Mr. Buckley, thank you, Senator.

Will you remark further? If not, all those in favor of passage of the bill signify by saying, "aye". Opposed, "nay". The Chair is in doubt. All those in favor please, stand. All those opposed, please stand. The ayes have it. The bill is passed.

THE CLERK:

CAL. NO. 517. File No. 693. Favorable report of the joint committee on Finance. Substitute House Bill 5995. An Act Concerning the General Powers of the Tax Commissioner to Prescribe Regulations and Rulings.

SENATOR CUTILLO:

I move acceptance of the joint committee's favorable report and passage of the bill. This bill will authorize the Tax Commissioner to prescribe regulations and ruleings under all tax laws administered by him, subject to the approval of the legislative regulations review committee. The Tax Commissioner has been performing the above function, however, there was no specific statute empowering him to do so. So therefore, this bill. I move passage.

THE CHAIR:

Question is on passage. Will you remark further? If not, all those in favor signify by saying, "aye". Opposed, "nay". The bill is passed.

**JOINT  
STANDING  
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HEARINGS**

**FINANCE**

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Mr. Hale: I think ours is a better approach to it, a much better approach. We can reach more transfers that are escaping taxation under that statute than they can under the Federal and I might say to you that the Federal Government is very much interested in the history of our particular section and I think would be very happy to get theirs revised to conform to ours, rather than have ours revised to conform to theirs.

Rep. Spain: Thank you Mr. Hale. Any questions

C. W. Page: Mr. Chairman, just one final addendum. We have submitted in duplicate a written statement on the bill dealing with taxation of powers of appointments, so this Committee will both have a copy of it and so that another copy can be filed in the library, so if the bill is passed there will be some legislative history than can be referred to.

Original statement of the State Bar Association's position favoring HB6193 is attached.

Rep. ~~Spain~~ Mr. Tarrant, you waited very patiently, do you

J. Tarrant: I've been going to school here. Mr. Chairman, members of the Committee, I have some very small items for you today and I hope my bills will not get lost in all the proleptic s going on. The first one, gentlemen, is 5039. I drafted that bill for Rep. Fox and I think it is a good one, the law is still inaudible the manner of complying with is lessened considerably and saves a lot of compliance burden on the towns and we would save on that legislation. Bill 5048 to have every town in the State adopt the uniform fiscal year. It's an excellent idea, but it could costs some hardships, if these towns are forced in the idea, although I do know that the towns are giving it until 1975 to comply. Furthermore, even if it is passed, you would have to include a section ousting certain, several public acts that now apply to these towns and there is no such provisions in this bill before you. There are 18 towns that operate under special acts and you would have to have an ouster position somewhere in that clause. Bill 5989 this began as a housekeeping bill and we put that in, as the statement of purpose points out, ladies and gentlemen and this bill is necessary to avoid confusion in administering the exemption extended to the blind. You may recall that in the last Session, you permitted the blind to have additional exemption to which they had previously had, and that particular exemption should have been taken care of in this area in the statement of purpose, you'll find that out too. Bill 5995 this is another housekeeping bill which merely gives the Tax Commissioner powers to issue rulings and regulations consistent with law, of course, they will have

J. Tarrant: to be and also subject to Legislative review under the Statutes. Because, administering these particular, enacting some of these statutes in the past, the idea of producing regulations and rulings has been left out of the particular statutes. So, I think, that if a blanket permission were enacted that we would be much better off. Now, I think the gentleman involved in this bonding bill from the Town of East Hampton, might have left the room, but there are certain points in here that takes all restraints on debts financing by towns and the causes of taxation of inaudible property as I see it, within the town, including that on personal property, property not that advantaged by this particular assessment and it's only the property that ties in with the sewer line that gets the advantage. It, has been traditionally true that a piece of property that ties into a sewer line that the market value of that property rises almost proportionally, so I said to Rep. O'Neill about this when he came into the room. He said that they were going to have further advice from Bond Counsel and sit down with you people again on this matter and I think that is very much in order. That's all I have ladies and gentlemen.

Rep. Spain: Any questions of Mr. Tarrant.

Rep. Nevas: from the 144th. Yes, I have a small bill in here which on first blush may be, may seem silly, but there is a definite reason. 5041 and it is a bill which we requires yearly vacations for tax collectors. The purpose of the bill, this is for municipalities, the purpose of the bill, Mr. Tarrant, is what resulted from two substantial embezzlements by tax collectors. One in my own town and one in a neighboring community. The one in Fairfield, you may recall, was a very very substantial embezzlement. The one in my own community amounted to some \$25,000. Now, in both these situations investigation disclosed that neither of those tax collectors had taken vacations for one in one case for 15 years and in the other case for 20 years. Now, I also know that banks require regular examinations, either by the Federal Bank Examiners or by the State Bank Examiners. One of the things that they look into in a routine bank examination is vacation by senior officers and others and it seems to me to apply the same requirement to municipal tax collectors could very well avoid this very type of situation that developed in these communities that I mentioned, and I would just like your reaction.

J. Tarrant: Well, sir, I haven't paid any particular attention into that bill, because, I didn't know what the reason was for it. But, I do recall that the Town of Fairfield defaulted somewhere in the neighborhood of \$400,000. and in a relatively small community that's disastrous. And, I don't know the situation in your