

## Administrative:

### Connecticut: New Law Includes Tax Administration-Related Changes Involving Refunds and Assessments

*H.B. 5473*, signed by gov. 5/16/22. Recently enacted legislation limits the payment of interest added to a tax refund issued by the Connecticut Department of Revenue Services (DRS) for a tax period to \$5 million, as well as provides that no court may award interest in excess of \$5 million in any tax appeal in connection with a tax refund claim for a tax period. Furthermore, the legislation limits the period during which taxpayers may file refund claims for closed audit periods by barring a taxpayer from filing a tax refund claim six months after the date audit results become final “by operation of law or the date such rights of appeal are exhausted, as applicable and whichever is later.” The new law additionally establishes conditions under which taxpayers must file amended Connecticut income tax returns, and may file refund claims, because of certain changes and corrections made by another qualifying jurisdiction, as well as authorizes the DRS to impose more than one sales and use tax deficiency assessment (*i.e.*, reassessments) for a tax period in some situations. Please contact us with any questions.

**URL:** [https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&bill\\_num=HB05473&which\\_year=2022](https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&bill_num=HB05473&which_year=2022)

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