



25 Sigourney Street Ste 2
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SPECIAL NOTICE

2013 Legislation Affecting the Electric Generation Tax

Electric Generation Tax is Extended: Prior legislation applied the electric generation tax to calendar quarters beginning on or after July 1, 2011 and prior to July 1, 2013. New legislation extended the electric generation tax for one quarter to the period ending September 30, 2013.

For More Information on the Electric Generation Tax: Call the Excise Taxes Unit of the Audit Division at **860-541-3224** during business hours, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Effective Date: Upon passage.

Statutory Authority: Conn. Gen. Stat. §12-268s, as amended by 2013 Conn. Pub. Acts 184, §76.

Effect on Other Documents: Special Notice 2011(11), *2011 Legislation Imposing an Electronic Generation Tax*, is modified.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

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Excise Taxes
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