



AN ACT CONCERNING A MUNICIPAL GROSS RECEIPTS TAX ON CERTAIN RETAIL FACILITIES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (a) As used in this section "municipality" means
2 any town, city or borough, consolidated town and city or consolidated
3 town and borough.

4 (b) Each municipality in which is located a retail facility that has
5 gross receipts generated by consumer transactions of more than five
6 million dollars shall, by ordinance adopted by its legislative body,
7 impose a tax of not more than one per cent on the gross receipts subject
8 to taxation pursuant to chapter 219 of the general statutes of any such
9 retail facility, except motor vehicles.

10 (c) Any retail facility liable for the tax imposed pursuant to an
11 ordinance enacted under this section shall pay such tax as follows: (1)
12 Sixty per cent of the amount due shall be paid to the municipality that
13 imposed the tax, and (2) forty per cent of such amount shall be equally
14 apportioned and paid to each municipality that is adjacent to the
15 municipality imposing the tax.

16 (d) The Department of Revenue Services shall audit payments to
17 municipalities pursuant to subsection (c) of this section.

18 Sec. 2. This act shall take effect July 1, 2001.

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JOINT FAVORABLE SUBST. C/R

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