



General Assembly

January Session, 2001

**Amendment**

LCO No. 6719

Offered by:

REP. MCDONALD, 148<sup>th</sup> Dist.

To: Subst. House Bill No. 6880

File No. 636

Cal. No. 444

**"AN ACT UPDATING PROVISIONS RELATING TO THE UTILITY COMPANIES' GROSS EARNINGS TAX."**

1 After line 480, insert the following and renumber the remaining  
2 sections accordingly:

3 "Sec. 5. Subdivision (2) of subsection (b) of section 12-587 of the  
4 general statutes is repealed and the following is substituted in lieu  
5 thereof:

6 (2) Gross earnings derived from the first sale of the following  
7 petroleum products within this state shall be exempt from tax: (A) Any  
8 petroleum products sold for exportation from this state for sale or use  
9 outside this state; (B) the product designated by the American Society  
10 for Testing and Materials as "Specification for Heating Oil D396-69",  
11 commonly known as number 2 heating oil, to be used exclusively for  
12 heating purposes or to be used in a commercial fishing vessel, which  
13 vessel qualifies for an exemption pursuant to section 12-412; (C)  
14 kerosene, commonly known as number 1 oil, to be used exclusively for  
15 heating purposes, provided delivery is of both number 1 and number 2

16 oil, and via a truck with a metered delivery ticket to a residential  
17 dwelling or to a centrally metered system serving a group of  
18 residential dwellings; (D) the product identified as propane gas, to be  
19 used exclusively for heating purposes; (E) bunker fuel oil, intermediate  
20 fuel, marine diesel oil and marine gas oil to be used in any vessel  
21 having a displacement exceeding four thousand dead weight tons; (F)  
22 for any first sale occurring prior to January 1, [2000] 2002, propane gas  
23 to be used as a fuel for a motor vehicle; (G) for any first sale occurring  
24 on or after July 1, 2002, grade number 6 fuel oil, as defined in  
25 regulations adopted pursuant to section 16a-22c, to be used exclusively  
26 by a company which, in accordance with census data contained in the  
27 Standard Industrial Classification Manual, United States Office of  
28 Management and Budget, 1987 edition, is included in code  
29 classifications 2000 to 3999, inclusive, or in Sector 31, 32 or 33 in the  
30 North American Industrial Classification System United States  
31 Manual, United States Office of Management and Budget, 1997 edition;  
32 or (H) for any first sale occurring on or after July 1, 2002, number 2  
33 heating oil to be used exclusively in a vessel primarily engaged in  
34 interstate commerce, which vessel qualifies for an exemption under  
35 section 12-412.

36 Sec. 6. Section 5 of this act shall be applicable to first sales occurring  
37 prior to January 1, 2002, of propane gas to be used as a fuel for a motor  
38 vehicle, but no interest shall be allowed or paid on any overpayment  
39 resulting from the application of said section to such sales occurring  
40 after January 1, 2000, but prior to July 1, 2001."

41 In line 483, after "date", insert ", except that section 5 shall be  
42 effective January 1, 2000"