



General Assembly

Amendment

February Session, 2002

LCO No. 4320

SB0056404320SD0

Offered by:

SEN. LOONEY, 11th Dist.

To: Subst. Senate Bill No. 564

File No. 537

Cal. No. 343

**"AN ACT CONCERNING RECOMMENDATIONS OF THE
DEPARTMENT OF REVENUE SERVICES FOR CHANGES TO THE
SALES AND USE TAX AND CERTAIN ADMINISTRATIVE
PROCEDURES."**

1 After section 18, insert the following in lieu thereof and renumber
2 the remaining section accordingly:

3 "Sec. 19. Subparagraph (C) of subdivision (2) of subsection (a) of
4 section 12-407 of the general statutes, as amended by section 1 of
5 substitute house bill 5735 of the current session, is repealed and the
6 following is substituted in lieu thereof (*Effective January 1, 2003*):

7 (C) The producing, fabricating, processing, printing or imprinting of
8 tangible personal property for a consideration for consumers who
9 furnish either directly or indirectly the materials used in the
10 producing, fabricating, processing, printing or imprinting, including,
11 but not limited to, sign construction, photofinishing, duplicating and
12 photocopying, except that "sale" and "selling" do not include sales of
13 such services to vessels rendered on and after July 1, 1999, provided

14 such vessels are in existence prior to the sales of such services.

15 Sec. 20. Subparagraph (G) of subdivision (2) of subsection (a) of
16 section 12-407 of the general statutes, as amended by section 1 of
17 substitute house bill 5735 of the current session, is repealed and the
18 following is substituted in lieu thereof (*Effective January 1, 2003*):

19 (G) A transfer for a consideration of the title of tangible personal
20 property which has been produced, fabricated or printed to the special
21 order of the customer, or of any publication, including, but not limited
22 to, sign construction, photofinishing, duplicating and photocopying,
23 except that "sale" and "selling" do not include sales of such services to
24 vessels rendered on and after July 1, 1999, provided such vessels are in
25 existence prior to the sales of such services.

26 Sec. 21. Subparagraph (J) of subdivision (37) of subsection (a) of
27 section 12-407 of the general statutes, as amended by section 1 of
28 substitute house bill 5735 of the current session, is repealed and the
29 following is substituted in lieu thereof (*Effective January 1, 2003*):

30 (J) Business analysis, management, management consulting and
31 public relations services, excluding (i) any environmental consulting
32 services, [and] (ii) any training services provided by an institution of
33 higher education licensed or accredited by the Board of Governors of
34 Higher Education pursuant to section 10a-34, and (iii) on and after
35 January 1, 1994, any business analysis, management, management
36 consulting and public relations services when such services are
37 rendered in connection with an aircraft leased or owned by a
38 certificated air carrier or in connection with an aircraft which has a
39 maximum certificated take-off weight of six thousand pounds or more.

40 Sec. 22. Subparagraphs (CC) to (EE), inclusive, of subdivision (37) of
41 subsection (a) of section 12-407 of the general statutes, as amended by
42 section 1 of substitute house bill 5735 of the current session, are
43 repealed and the following is substituted in lieu thereof (*Effective*
44 *January 1, 2003*):

45 (CC) Any repair or maintenance service to any item of tangible
46 personal property including any contract of warranty or service related
47 to any such item, except that "sale" and "selling" do not include sales of
48 such services to vessels rendered on and after July 1, 1999;

49 (DD) Business analysis, management or [managing] management
50 consulting services rendered by a general partner, or an affiliate
51 thereof, to a limited partnership, provided (i) the general partner, or an
52 affiliate thereof, is compensated for the rendition of such services other
53 than through a distributive share of partnership profits or an annual
54 percentage of partnership capital or assets established in the limited
55 partnership's offering statement, and (ii) the general partner, or an
56 affiliate thereof, offers such services to others, including any other
57 partnership. As used in this subparagraph "an affiliate of a general
58 partner" means an entity which is directly or indirectly owned fifty per
59 cent or more in common with a general partner; and

60 (EE) Notwithstanding the provisions of section 12-412, except
61 subdivision (87) of said section 12-412, patient care services, as defined
62 in subdivision (29) of this subsection by a hospital, except that "sale"
63 and "selling" [does] do not include sales of such patient care services
64 rendered during the period commencing July 1, 2001, and ending June
65 30, 2003."