



General Assembly

February Session, 2002

**Amendment**

LCO No. 4366

\*HB0566704366HDO\*

Offered by:

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

To: Subst. House Bill No. 5667

File No. 385

Cal. No. 253

**"AN ACT CONCERNING TAX TREATMENT OF CERTAIN  
ALTERNATIVE FUELS."**

1 After the last section, insert the following:

2 "Sec. 4. Section 12-458f of the general statutes is repealed and the  
3 following is substituted in lieu thereof (*Effective July 1, 2002*):

4 On and after July 1, 1994, and until July 1, [2002] 2003, compressed  
5 natural gas, liquefied petroleum gas and liquefied natural gas shall not  
6 be subject to the tax imposed under section 12-458.

7 Sec. 5. Subsections (a) and (b) of section 12-217i of the general  
8 statutes is repealed and the following is substituted in lieu thereof  
9 (*Effective July 1, 2002*):

10 (a) There shall be allowed a credit for any taxpayer against the tax  
11 imposed by this chapter, chapter 209, 210, 211 or 212 in any income  
12 year or calendar quarter, as the case may be, commencing prior to  
13 January 1, [2002] 2004, in an amount equal to ten per cent of the

14 amount of expenditures paid or incurred during such income year or  
15 such quarter, as the case may be, for the incremental cost of purchasing  
16 a vehicle which is exclusively powered by a clean alternative fuel.

17 (b) There shall be allowed a credit for any taxpayer against the tax  
18 imposed by this chapter in any income year commencing on or after  
19 January 1, 1994, and prior to January 1, [2002] 2004, in an amount equal  
20 to fifty per cent of the amount of expenditures, other than those  
21 described in subsection (a) of this section, paid or incurred during such  
22 income year directly for (1) the construction of any filling station or  
23 improvements to any existing filling station in order to provide  
24 compressed natural gas, liquefied petroleum gas or liquefied natural  
25 gas; (2) the purchase and installation of conversion equipment  
26 incorporated into or used in converting vehicles powered by any other  
27 fuel to either exclusive use of clean alternative fuel or dual use of such  
28 other fuel and a clean alternative fuel, including, but not limited to,  
29 storage cylinders, cylinder brackets, regulated mixers, fill valves,  
30 pressure regulators, solenoid valves, fuel gauges, electronic ignitions  
31 and alternative fuel delivery lines, if such converted vehicles, after  
32 conversion, meet generally accepted standards, including, but not  
33 limited to, the standards set by the American Gas Association, the  
34 National Fire Protection Association, the American National Standards  
35 Institute, the American Society of Testing Materials or the American  
36 Society of Mechanical Engineers; or (3) the purchase and installation of  
37 equipment incorporated into or used in a compressed natural gas,  
38 liquefied petroleum gas or liquefied natural gas filling or electric  
39 recharging station for vehicles powered by a clean alternative fuel,  
40 including, but not limited to, compressors, storage cylinders,  
41 associated framing, tubing and fittings, valves and fuel poles and fuel  
42 delivery lines."