



General Assembly

February Session, 2002

Amendment

LCO No. 4490

HB0566504490HDO

Offered by:

REP. STILLMAN, 38th Dist.

To: Subst. House Bill No. 5665

File No. 461

Cal. No. 299

**"AN ACT CONCERNING THE CORPORATION BUSINESS TAX,
THE CIGARETTE TAX AND CERTAIN EXCISE TAXES."**

1 After the last section, insert the following:

2 "Sec. 6. Subparagraph (A) of subdivision (3) of section 12-407 of the
3 general statutes is repealed and the following is substituted in lieu
4 thereof (*Effective July 1, 2002, and applicable to sales occurring on or after*
5 *July 1, 2002*):

6 (3) (A) "Retail sale" or "sale at retail" means and includes a sale for
7 any purpose other than resale in the regular course of business of
8 tangible personal property or a transfer for a consideration of the
9 occupancy of any room or rooms in a hotel or lodging house for a
10 period of [thirty] sixty consecutive calendar days or less, or the
11 rendering of any service described in subdivision (2) of this section.
12 The delivery in this state of tangible personal property by an owner or
13 former owner thereof or by a factor, if the delivery is to a consumer
14 pursuant to a retail sale made by a retailer not engaged in business in

- 15 this state, is a retail sale in this state by the person making the delivery.
16 Such person shall include the retail selling price of the property in such
17 person's gross receipts."