



General Assembly

February Session, 2002

**Amendment**

LCO No. 5510

\*SB0002905510SR0\*

Offered by:

SEN. GUGLIELMO, 35<sup>th</sup> Dist.

To: Subst. Senate Bill No. 29

File No. 499

Cal. No. 331

**"AN ACT DEFERRING THE PHASE-DOWN OF THE GIFT TAX AND THE SALES AND USE TAX ON COMPUTER AND DATA PROCESSING SERVICES AND DEFERRING THE INCREASE IN THE SINGLES EXEMPTION UNDER THE INCOME TAX."**

1 After line 361, insert the following:

2 "Sec. 7. Subsection (8) of section 12-412 of the general statutes is  
3 repealed and the following is substituted in lieu thereof (*Effective July*  
4 *1, 2002, and applicable to sales occurring on or after July 1, 2002*):

5 (8) Sales of tangible personal property or services to any  
6 organization that is exempt from federal income tax under Section  
7 501(a) of the Internal Revenue Code of 1986, or any subsequent  
8 corresponding internal revenue code of the United States, as from time  
9 to time amended, and that the United States Treasury Department has  
10 expressly determined, by letter, to be an organization that is described  
11 in Section 501(c)(3), [or] (13) or (19) of said internal revenue code. At  
12 the time of the sale that is exempt under this subsection, the  
13 organization shall, in order to qualify for said exemption, do one of the

14 following: (A) Present to the retailer (i) a copy of the United States  
15 Treasury Department determination letter that was issued to such  
16 organization, and (ii) a certificate, in such form as the commissioner  
17 may prescribe, certifying that a United States Treasury Department  
18 determination letter has been issued to such organization and has not  
19 been revoked and that the tangible personal property or services that  
20 are being purchased from the retailer by such organization are to be  
21 used or consumed exclusively for the purposes for which such  
22 organization was established, or (B) present to the retailer (i) a copy of  
23 the exemption permit that was issued pursuant to this subsection by  
24 the commissioner to such organization before July 1, 1995, after a  
25 determination of eligibility by the commissioner, and (ii) a certificate,  
26 in such form as the commissioner may prescribe, certifying that an  
27 exemption permit was issued pursuant to this subsection by the  
28 commissioner to such organization before July 1, 1995, and was not  
29 revoked and that the tangible personal property or services that are  
30 being purchased from the retailer by such organization are to be used  
31 or consumed exclusively for the purposes for which the organization  
32 was established. The organization shall be liable for the tax otherwise  
33 imposed if such tangible personal property or services are not used or  
34 consumed exclusively for the purposes for which the organization was  
35 established."