



General Assembly

February Session, 2004

Raised Bill No. 459

LCO No. 1860

01860_____HED

Referred to Committee on Higher Education and Employment
Advancement

Introduced by:
(HED)

**AN ACT ESTABLISHING A TAX EXEMPTION FOR SALES OF
TEXTBOOKS AT PRIVATE OCCUPATIONAL SCHOOLS.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Subdivision (109) of section 12-412 of the general statutes
2 is repealed and the following is substituted in lieu thereof (*Effective July*
3 *1, 2004*):

4 (109) Sales of college textbooks to full and part-time students
5 enrolled at institutions of higher education or private occupational
6 schools authorized pursuant to sections 10a-22a to 10a-22k, inclusive,
7 provided the student presents a valid student identification card. For
8 purposes of this subdivision, "college textbooks" means new or used
9 books and related workbooks required or recommended for a course at
10 an institution of higher education or a private occupational school
11 authorized pursuant to sections 10a-22a to 10a-22k, inclusive.

This act shall take effect as follows:

Section 1	July 1, 2004
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Statement of Purpose:

To provide parity between private occupational schools and institutions of higher education relative to textbook tax exemption.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]