



General Assembly

Amendment

February Session, 2004

LCO No. 3304

SB0042103304SR0

Offered by:

SEN. RORABACK, 30th Dist.

REP. WILLIS, 64th Dist.

REP. CARSON, 108th Dist.

REP. WILBER, 63rd Dist.

To: Senate Bill No. 421

File No. 591

Cal. No. 423

"AN ACT CONCERNING ADMINISTRATION OF VARIOUS STATE TAXES."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (5) of section 12-412 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective from*
5 *passage and applicable to sales occurring on or after January 1, 2002*):

6 (5) (A) Sales of tangible personal property or services to and by
7 nonprofit charitable hospitals in this state, nonprofit nursing homes,
8 nonprofit rest homes and nonprofit residential care homes licensed by
9 the state pursuant to chapter 368v for the exclusive purposes of such
10 institutions except any such service transaction as described in
11 subparagraph (EE) of subdivision (37) of subsection (a) of section 12-
12 407, as amended.

13 (B) Sales of tangible personal property by any organization that is
14 exempt from federal income tax under Section 501(a) of the Internal
15 Revenue Code of 1986, or any subsequent corresponding internal
16 revenue code of the United States, as from time to time amended, and
17 that the United States Treasury Department has expressly determined,
18 by letter, to be an organization that is described in Section 501(c)(3) of
19 said internal revenue code, which sales are made on the premises of a
20 hospital.

21 Sec. 502. Subdivision (5) of section 12-412 of the general statutes, as
22 amended by section 54 of public act 03-6 of the June 30 special session,
23 is repealed and the following is substituted in lieu thereof (*Effective July*
24 *1, 2005, and applicable to sales occurring on or after January 1, 2002*):

25 (5) (A) Sales of tangible personal property or services to and by
26 nonprofit charitable hospitals in this state, nonprofit nursing homes,
27 nonprofit rest homes and nonprofit residential care homes licensed by
28 the state pursuant to chapter 368v for the exclusive purposes of such
29 institutions except any such service transaction as described in
30 subparagraph (EE) of subdivision (37) of subsection (a) of section 12-
31 407, as amended, and sales of medical equipment and supplies for
32 patient care to and by acute care, for-profit hospitals for the exclusive
33 purposes of such institutions, except any such service transaction as
34 described in subparagraph (EE) of subdivision (37) of subsection (a) of
35 section 12-407, as amended.

36 (B) Sales of tangible personal property by any organization that is
37 exempt from federal income tax under Section 501(a) of the Internal
38 Revenue Code of 1986, or any subsequent corresponding internal
39 revenue code of the United States, as from time to time amended, and
40 that the United States Treasury Department has expressly determined,
41 by letter, to be an organization that is described in Section 501(c)(3) of
42 said internal revenue code, which sales are made on the premises of a
43 hospital."