



General Assembly

January Session, 2005

**Committee Bill No. 5368**

LCO No. 3625

\*03625HB05368HED\*

Referred to Committee on Higher Education and Employment  
Advancement

Introduced by:  
(HED)

**AN ACT CONCERNING PRIVATE OCCUPATIONAL SCHOOL  
TEXTBOOK TAX EXEMPTIONS.**

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2 is repealed and the following is substituted in lieu thereof (*Effective July*  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, 2005*):

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 and shall amend the following  
sections:

Section 1	July 1, 2005	12-412(109)
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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.]*

Co-Sponsors: REP. DOYLE, 28th Dist.; REP. ZALASKI, 81st Dist.

H.B. 5368