



General Assembly

January Session, 2005

Amendment

LCO No. 7800

SB0123207800HDO

Offered by:

REP. CHRIST, 11th Dist.

To: Subst. Senate Bill No. 1232

File No. 417

Cal. No. 642

**"AN ACT CONCERNING CERTAIN TAXES ADMINISTERED BY
THE DEPARTMENT OF REVENUE SERVICES."**

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

3 "Sec. 501. Subdivision (15) of subsection (a) of section 12-407 of the
4 general statutes is amended by adding subparagraph (D) as follows
5 (*Effective July 1, 2005*):

6 (NEW) (D) A retailer not otherwise a retailer engaged in business in
7 this state shall not be deemed to be engaged in business in this state
8 solely on the basis of its relationship to a business located on or after
9 the effective date of this section within an enterprise zone established
10 pursuant to chapter 585, and the presence of such business within an
11 enterprise zone shall not be considered or taken into account when
12 determining whether such retailer is required to collect taxes pursuant
13 to this chapter."