



General Assembly

Amendment

February Session, 2006

LCO No. 3859

SB0019303859SD0

Offered by:
SEN. FINCH, 22nd Dist.

To: Subst. Senate Bill No. 193

File No. 261

Cal. No. 206

"AN ACT CONCERNING THE SULFUR CONTENT OF HOME HEATING OIL AND OFF-ROAD DIESEL FUEL."

1 Strike lines 1 to 37 in their entirety and substitute the following in
2 lieu thereof:

3 "Section 1. Subdivision (2) of subsection (b) of section 12-587 of the
4 2006 supplement to the general statutes is repealed and the following
5 is substituted in lieu thereof (*Effective July 1, 2006, and applicable to*
6 *income years commencing on or after January 1, 2006*):

7 (2) Gross earnings derived from the first sale of the following
8 petroleum products within this state shall be exempt from tax: (A) Any
9 petroleum products sold for exportation from this state for sale or use
10 outside this state; (B) the product designated by the American Society
11 for Testing and Materials as "Specification for Heating Oil D396-69",
12 commonly known as number 2 heating oil, to be used exclusively for
13 heating purposes or to be used in a commercial fishing vessel, which
14 vessel qualifies for an exemption pursuant to section 12-412, as
15 amended; (C) kerosene, commonly known as number 1 oil, to be used

16 exclusively for heating purposes, provided delivery is of both number
17 1 and number 2 oil, and via a truck with a metered delivery ticket to a
18 residential dwelling or to a centrally metered system serving a group
19 of residential dwellings; (D) the product identified as propane gas, to
20 be used exclusively for heating purposes; (E) bunker fuel oil,
21 intermediate fuel, marine diesel oil and marine gas oil to be used in
22 any vessel having a displacement exceeding four thousand dead
23 weight tons; (F) for any first sale occurring prior to July 1, 2008,
24 propane gas to be used as a fuel for a motor vehicle; (G) for any first
25 sale occurring on or after July 1, 2002, grade number 6 fuel oil, as
26 defined in regulations adopted pursuant to section 16a-22c, to be used
27 exclusively by a company which, in accordance with census data
28 contained in the Standard Industrial Classification Manual, United
29 States Office of Management and Budget, 1987 edition, is included in
30 code classifications 2000 to 3999, inclusive, or in Sector 31, 32 or 33 in
31 the North American Industrial Classification System United States
32 Manual, United States Office of Management and Budget, 1997 edition;
33 (H) for any first sale occurring on or after July 1, 2002, number 2
34 heating oil to be used exclusively in a vessel primarily engaged in
35 interstate commerce, which vessel qualifies for an exemption under
36 section 12-412, as amended; (I) for any first sale occurring on or after
37 July 1, 2000, paraffin or microcrystalline waxes; [or] (J) for any first sale
38 occurring prior to July 1, 2008, petroleum products to be used as a fuel
39 for a fuel cell, as defined in subdivision (113) of section 12-412, as
40 amended, or (K) a commercial heating oil blend containing not less
41 than ten per cent of alternative fuels derived from agricultural
42 produce, food waste, waste vegetable oil or municipal solid waste,
43 including, but not limited to, biodiesel or low sulfur dyed diesel fuel,
44 commonly known as "super diesel" fuel."