



General Assembly

**Amendment**

February Session, 2006

LCO No. 4355

\*SB0019304355SD0\*

Offered by:  
SEN. FINCH, 22<sup>nd</sup> 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 everything after the enacting clause and substitute the  
2 following in lieu thereof:

3 "Section 1. Section 16a-21a of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective from passage*):

5 (a) The amount of [sulphur] sulfur content of the following fuels  
6 sold, offered for sale, distributed or used in this state shall not exceed  
7 the following percentages by weight: (1) For number two heating oil,  
8 three-tenths of one per cent, and (2) for number two off-road diesel  
9 fuel, three-tenths of one per cent.

10 (b) As of the date on which the last of the states of New York,  
11 Massachusetts and Rhode Island limit the sulfur content of number  
12 two heating oil to one thousand five hundred parts per million, the  
13 sulfur content of number two heating oil sold, offered for sale,  
14 distributed or used in this state shall not exceed one thousand five

15 hundred parts per million.

16 (c) As of the date on which the last of the states of New York,  
17 Massachusetts and Rhode Island limit the sulfur content of number  
18 two heating oil to one thousand two hundred fifty parts per million,  
19 the sulfur content of number two heating oil sold, offered for sale,  
20 distributed or used in this state shall not exceed one thousand two  
21 hundred fifty parts per million.

22 (d) As of the date on which the last of the states of New York,  
23 Massachusetts and Rhode Island limit the sulfur content of number  
24 two heating oil to five hundred parts per million, the sulfur content of  
25 number two heating oil sold, offered for sale, distributed or used in  
26 this state shall not exceed five hundred parts per million.

27 (e) As of the date on which the last of the states of New York,  
28 Massachusetts and Rhode Island limit the sulfur content of number  
29 two off-road diesel fuel sold, offered for sale, distributed or used in  
30 this state shall not exceed five hundred parts per million.

31 [(b)] (f) The Commissioner of Environmental Protection may  
32 suspend the requirements of [subsection (a)] subsections (a) to (e),  
33 inclusive, of this section if [he] the commissioner finds that the  
34 physical availability of fuel which complies with such requirements is  
35 inadequate to meet the needs of residential, commercial or industrial  
36 users in this state and that such inadequate physical availability  
37 constitutes an emergency provided [he] the commissioner shall specify  
38 in writing the period of time such suspension shall be in effect.

39 Sec. 2. Subdivision (2) of subsection (b) of section 12-587 of the 2006  
40 supplement to the general statutes is repealed and the following is  
41 substituted in lieu thereof (*Effective July 1, 2006, and applicable to income*  
42 *years commencing on or after January 1, 2006*):

43 (2) Gross earnings derived from the first sale of the following  
44 petroleum products within this state shall be exempt from tax: (A) Any  
45 petroleum products sold for exportation from this state for sale or use

46 outside this state; (B) the product designated by the American Society  
47 for Testing and Materials as "Specification for Heating Oil D396-69",  
48 commonly known as number 2 heating oil, to be used exclusively for  
49 heating purposes or to be used in a commercial fishing vessel, which  
50 vessel qualifies for an exemption pursuant to section 12-412, as  
51 amended; (C) kerosene, commonly known as number 1 oil, to be used  
52 exclusively for heating purposes, provided delivery is of both number  
53 1 and number 2 oil, and via a truck with a metered delivery ticket to a  
54 residential dwelling or to a centrally metered system serving a group  
55 of residential dwellings; (D) the product identified as propane gas, to  
56 be used exclusively for heating purposes; (E) bunker fuel oil,  
57 intermediate fuel, marine diesel oil and marine gas oil to be used in  
58 any vessel having a displacement exceeding four thousand dead  
59 weight tons; (F) for any first sale occurring prior to July 1, 2008,  
60 propane gas to be used as a fuel for a motor vehicle; (G) for any first  
61 sale occurring on or after July 1, 2002, grade number 6 fuel oil, as  
62 defined in regulations adopted pursuant to section 16a-22c, to be used  
63 exclusively by a company which, in accordance with census data  
64 contained in the Standard Industrial Classification Manual, United  
65 States Office of Management and Budget, 1987 edition, is included in  
66 code classifications 2000 to 3999, inclusive, or in Sector 31, 32 or 33 in  
67 the North American Industrial Classification System United States  
68 Manual, United States Office of Management and Budget, 1997 edition;  
69 (H) for any first sale occurring on or after July 1, 2002, number 2  
70 heating oil to be used exclusively in a vessel primarily engaged in  
71 interstate commerce, which vessel qualifies for an exemption under  
72 section 12-412, as amended; (I) for any first sale occurring on or after  
73 July 1, 2000, paraffin or microcrystalline waxes; [or] (J) for any first sale  
74 occurring prior to July 1, 2008, petroleum products to be used as a fuel  
75 for a fuel cell, as defined in subdivision (113) of section 12-412, as  
76 amended, or (K) a commercial heating oil blend containing not less  
77 than ten per cent of alternative fuels derived from agricultural  
78 produce, food waste, waste vegetable oil or municipal solid waste,  
79 including, but not limited to, biodiesel or low sulfur dyed diesel fuel,  
80 commonly known as "super diesel" fuel."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	16a-21a
Sec. 2	<i>July 1, 2006, and applicable to income years commencing on or after January 1, 2006</i>	12-587(b)(2)