



General Assembly

Amendment

January Session, 2007

LCO No. 7969

HB0733807969HRO

Offered by:

REP. CAFERO, 142nd Dist.
REP. KLARIDES, 114th Dist.
REP. HAMZY, 78th Dist.

To: Subst. House Bill No. 7338

File No. 781

Cal. No. 599

**"AN ACT CONCERNING THE IMPLEMENTATION OF GENERALLY
ACCEPTED ACCOUNTING PRINCIPLES (GAAP)."**

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

3 "Sec. 501. Subdivision (3) of subsection (a) of section 12-458 of the
4 general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage*):

6 (3) Said tax shall not be payable on such fuel as may have been (A)
7 sold to the United States, (B) sold to a municipality of this state, (i) for
8 use by any contractor performing a service for such municipality in
9 accordance with a contract, provided such fuel is used by such
10 contractor exclusively for the purposes of and in accordance with such
11 contract, or (ii) for use exclusively in a school bus, as defined in section
12 14-275, (C) sold to a municipality of this state, a transit district of this
13 state, or this state, at other than a retail outlet, for governmental

14 purposes and for use in vehicles owned and operated, or leased and
15 operated by such municipality, such transit district or this state, (D)
16 sold to a person licensed as a distributor in this state under section 12-
17 456, (E) transferred from storage within this state to some point
18 without this state, (F) sold to the holder of a permit issued under
19 section 12-458a for sale or use without this state, (G) sold to the holder
20 of a permit issued under subdivision (63) of section 12-412, provided
21 (i) such fuel is not used in motor vehicles registered or required to be
22 registered to operate upon the public highways of this state, unless
23 such fuel is used in motor vehicles registered exclusively for farming
24 purposes, (ii) such fuel is not delivered, upon such sale, to a tank in
25 which such person keeps fuel for personal and farm use, and (iii) a
26 statement, prescribed as to form by the Commissioner of Revenue
27 Services and bearing notice to the effect that false statements made
28 under this section are punishable, that such fuel is used exclusively for
29 farming purposes, is submitted by such person to the distributor, (H)
30 sold exclusively to furnish power for an industrial plant in the actual
31 fabrication of finished products to be sold, or for the fishing industry,
32 (I) sold exclusively for heating purposes, (J) sold exclusively to furnish
33 gas, water, steam or electricity, if delivered to consumers through
34 mains, lines or pipes, (K) sold to the owner or operator of an aircraft, as
35 defined in section 15-34, exclusively for aviation purposes, provided (i)
36 for purposes of this subdivision, "aviation purposes" means for the
37 purpose of powering an aircraft or an aircraft engine, (ii) such fuel is
38 delivered, upon such sale, to a tank in which fuel is kept exclusively
39 for aviation purposes, and (iii) a statement, prescribed as to form by
40 the Commissioner of Revenue Services and bearing notice to the effect
41 that false statements made under this section are punishable, that such
42 fuel is used exclusively for aviation purposes, is submitted by such
43 person to the distributor, (L) sold to a dealer who is licensed under
44 section 12-462 and whose place of business is located upon an
45 established airport within this state, [or] (M) diesel fuel sold
46 exclusively for use in portable power system generators that are larger
47 than one hundred fifty kilowatts, or (N) sold during the period
48 beginning on Monday, May 28, 2007, known as Memorial Day, and

49 ending Monday, September 3, 2007, known as Labor Day.

50 Sec. 502. (*Effective from passage*) The Comptroller shall transfer one
51 hundred twenty-four million seven hundred thousand dollars from
52 the resources of the General Fund to the Special Transportation Fund
53 for the fiscal year ending June 30, 2007, of which forty-one million
54 dollars shall be transferred into the Special Transportation Fund for the
55 fiscal year ending June 30, 2007, and eighty-three million seven
56 hundred thousand dollars shall be deemed transferred into the Special
57 Transportation Fund for the fiscal year ending June 30, 2008."