



General Assembly

February Session, 2008

Committee Bill No. 5071

LCO No. 1684

01684HB05071HSG

Referred to Committee on Select Committee on Housing

Introduced by:
(HSG)

AN ACT CONCERNING AN EXEMPTION FROM THE SALES TAX ON THE SALE OF CERTAIN SERVICES TO CONDOMINIUM ASSOCIATIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the of the 2008 supplement to the
2 general statutes is amended by adding subdivision (119) as follows
3 (*Effective July 1, 2008, and applicable to sales occurring on or after July 1,*
4 *2008*):

5 (NEW) (119) Sales of any services rendered to a cooperative or
6 condominium association which would not have been taxed under
7 this chapter if such sales was rendered by the municipality in which
8 the cooperative or condominium was located.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2008, and applicable to sales occurring on or after July 1, 2008</i>	the12-412
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Statement of Purpose:

To exempt from application of the sales tax services provided to condominium associations if such services are provided tax-free to residents by the municipality in which the condominium is located.

[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. MILLER, 122nd Dist.

H.B. 5071