



General Assembly

February Session, 2008

Committee Bill No. 5071

LCO No. 1684

* HB05071HSGPD_030508 *

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

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

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| 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> | 12-412 |

HSG

Joint Favorable C/R

PD