



General Assembly

February Session, 2008

Committee Bill No. 5171

LCO No. 2200

02200HB05171AGE

Referred to Committee on Select Committee on Aging

Introduced by:
(AGE)

AN ACT REPEALING THE SALES TAX ON LANDSCAPING SERVICES FOR SENIOR CITIZENS.

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

1 Section 1. Subdivision (37) of subsection (a) of section 12-407 of the
2 2008 supplement to the general statutes is repealed and the following
3 is substituted in lieu thereof (*Effective October 1, 2008, and applicable to*
4 *sales occurring on and after said date*):

5 (37) "Services" for purposes of subdivision (2) of this subsection,
6 means:

7 (A) Computer and data processing services, including, but not
8 limited to, time, programming, code writing, modification of existing
9 programs, feasibility studies and installation and implementation of
10 software programs and systems even where such services are rendered
11 in connection with the development, creation or production of canned
12 or custom software or the license of custom software, and exclusive of
13 services rendered in connection with the creation, development
14 hosting or maintenance of all or part of a web site which is part of the
15 graphical, hypertext portion of the Internet, commonly referred to as

16 the World Wide Web;

17 (B) Credit information and reporting services;

18 (C) Services by employment agencies and agencies providing
19 personnel services;

20 (D) Private investigation, protection, patrol work, watchman and
21 armored car services, exclusive of (i) services of off-duty police officers
22 and off-duty firefighters, and (ii) coin and currency services provided
23 to a financial services company by or through another financial
24 services company. For purposes of this subparagraph, "financial
25 services company" has the same meaning as provided under
26 subparagraphs (A) to (H), inclusive, of subdivision (6) of subsection (a)
27 of section 12-218b;

28 (E) Painting and lettering services;

29 (F) Photographic studio services;

30 (G) Telephone answering services;

31 (H) Stenographic services;

32 (I) Services to industrial, commercial or income-producing real
33 property, including, but not limited to, such services as management,
34 electrical, plumbing, painting and carpentry and excluding any such
35 services rendered in the voluntary evaluation, prevention, treatment,
36 containment or removal of hazardous waste, as defined in section
37 22a-115, or other contaminants of air, water or soil, provided
38 income-producing property shall not include property used
39 exclusively for residential purposes in which the owner resides and
40 which contains no more than three dwelling units, or a housing facility
41 for low and moderate income families and persons owned or operated
42 by a nonprofit housing organization, as defined in subdivision (29) of
43 section 12-412 of the 2008 supplement to the general statutes;

44 (J) Business analysis, management, management consulting and
45 public relations services, excluding (i) any environmental consulting
46 services, (ii) any training services provided by an institution of higher
47 education licensed or accredited by the Board of Governors of Higher
48 Education pursuant to section 10a-34 of the 2008 supplement to the
49 general statutes, and (iii) on and after January 1, 1994, any business
50 analysis, management, management consulting and public relations
51 services when such services are rendered in connection with an aircraft
52 leased or owned by a certificated air carrier or in connection with an
53 aircraft which has a maximum certificated take-off weight of six
54 thousand pounds or more;

55 (K) Services providing "piped-in" music to business or professional
56 establishments;

57 (L) Flight instruction and chartering services by a certificated air
58 carrier on an aircraft, the use of which for such purposes, but for the
59 provisions of subdivision (4) of section 12-410 and subdivision (12) of
60 section 12-411, would be deemed a retail sale and a taxable storage or
61 use, respectively, of such aircraft by such carrier;

62 (M) Motor vehicle repair services, including any type of repair,
63 painting or replacement related to the body or any of the operating
64 parts of a motor vehicle;

65 (N) Motor vehicle parking, including the provision of space, other
66 than metered space, in a lot having thirty or more spaces, excluding (i)
67 space in a seasonal parking lot provided by a person who is exempt
68 from taxation under this chapter pursuant to subdivision (1), (5) or (8)
69 of section 12-412 of the 2008 supplement to the general statutes, (ii)
70 space in a parking lot owned or leased under the terms of a lease of not
71 less than ten years' duration and operated by an employer for the
72 exclusive use of its employees, (iii) valet parking provided at any
73 airport, and (iv) space in municipally-operated railroad parking
74 facilities in municipalities located within an area of the state

75 designated as a severe nonattainment area for ozone under the federal
76 Clean Air Act or space in a railroad parking facility in a municipality
77 located within an area of the state designated as a severe
78 nonattainment area for ozone under the federal Clean Air Act owned
79 or operated by the state on or after April 1, 2000;

80 (O) Radio or television repair services;

81 (P) Furniture reupholstering and repair services;

82 (Q) Repair services to any electrical or electronic device, including,
83 but not limited to, equipment used for purposes of refrigeration or
84 air-conditioning;

85 (R) Lobbying or consulting services for purposes of representing the
86 interests of a client in relation to the functions of any governmental
87 entity or instrumentality;

88 (S) Services of the agent of any person in relation to the sale of any
89 item of tangible personal property for such person, exclusive of the
90 services of a consignee selling works of art, as defined in subsection (b)
91 of section 12-376c, or articles of clothing or footwear intended to be
92 worn on or about the human body other than (i) any special clothing
93 or footwear primarily designed for athletic activity or protective use
94 and which is not normally worn except when used for the athletic
95 activity or protective use for which it was designed, and (ii) jewelry,
96 handbags, luggage, umbrellas, wallets, watches and similar items
97 carried on or about the human body but not worn on the body in the
98 manner characteristic of clothing intended for exemption under
99 subdivision (47) of section 12-412 of the 2008 supplement to the general
100 statutes, under consignment, exclusive of services provided by an
101 auctioneer;

102 (T) Locksmith services;

103 (U) Advertising or public relations services, including layout, art

104 direction, graphic design, mechanical preparation or production
105 supervision, not related to the development of media advertising or
106 cooperative direct mail advertising;

107 (V) Landscaping and horticulture services, exclusive of any such
108 services provided to a person aged sixty-five or older;

109 (W) Window cleaning services;

110 (X) Maintenance services;

111 (Y) Janitorial services;

112 (Z) Exterminating services;

113 (AA) Swimming pool cleaning and maintenance services;

114 (BB) Miscellaneous personal services included in industry group 729
115 in the Standard Industrial Classification Manual, United States Office
116 of Management and Budget, 1987 edition, or U.S. industry 532220,
117 812191, 812199 or 812990 in the North American Industrial
118 Classification System United States Manual, United States Office of
119 Management and Budget, 1997 edition, exclusive of (i) services
120 rendered by massage therapists licensed pursuant to chapter 384a, and
121 (ii) services rendered by an electrologist licensed pursuant to chapter
122 388;

123 (CC) Any repair or maintenance service to any item of tangible
124 personal property including any contract of warranty or service related
125 to any such item;

126 (DD) Business analysis, management or managing consulting
127 services rendered by a general partner, or an affiliate thereof, to a
128 limited partnership, provided (i) the general partner, or an affiliate
129 thereof, is compensated for the rendition of such services other than
130 through a distributive share of partnership profits or an annual
131 percentage of partnership capital or assets established in the limited

132 partnership's offering statement, and (ii) the general partner, or an
133 affiliate thereof, offers such services to others, including any other
134 partnership. As used in this subparagraph "an affiliate of a general
135 partner" means an entity which is directly or indirectly owned fifty per
136 cent or more in common with a general partner;

137 (EE) Notwithstanding the provisions of section 12-412 of the 2008
138 supplement to the general statutes, except subdivision (87) of said
139 section 12-412, patient care services, as defined in subdivision (29) of
140 this subsection by a hospital, except that "sale" and "selling" does not
141 include such patient care services for which payment is received by the
142 hospital during the period commencing July 1, 2001, and ending June
143 30, 2003;

144 (FF) Health and athletic club services, exclusive of (i) any such
145 services provided without any additional charge which are included in
146 any dues or initiation fees paid to any such club, which dues or fees
147 are subject to tax under section 12-543, (ii) any such services provided
148 by a municipality or an organization that is described in Section 501(c)
149 of the Internal Revenue Code of 1986, or any subsequent
150 corresponding internal revenue code of the United States, as from time
151 to time amended, and (iii) yoga instruction provided at a yoga studio.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2008, and applicable to sales occurring on and after said date</i>	12-407(a)(37)

Statement of Purpose:
To remove the sales tax on landscaping services for seniors.

[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. TONG, 147th Dist.

H.B. 5171