



General Assembly

February Session, 2008

Proposed Bill No. 5198

LCO No. 975

Referred to Committee on Environment

Introduced by:
REP. KEHOE, 31st Dist.

**AN ACT CONCERNING A SALES TAX EXEMPTION FOR FOR-HIRE
CUSTOM AGRICULTURAL SERVICES, LEASED FARM EQUIPMENT
AND LABOR TO REPAIR AGRICULTURAL EQUIPMENT.**

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

- 1 That section 12-412 of the general statutes be amended to extend the
- 2 sales tax exemption for farmers to cover for-hire custom agricultural
- 3 services, leased farm equipment and labor associated with the repair of
- 4 agricultural equipment.

Statement of Purpose:

To promote the economic viability of farming and preserve farmland
and open space by providing tax relief to farmers for certain custom
agricultural services, leased farm equipment and the labor associated
with the repair of agricultural equipment.