



General Assembly

February Session, 2008

**Raised Bill No. 5939**

LCO No. 3453

\* \_\_\_\_\_HB05939FIN\_\_\_032708\_\_\_\_\_\*

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

**AN ACT CONCERNING THE SALES TAX LIABILITY OF ASPHALT MANUFACTURERS.**

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

1 Section 1. (NEW) (*Effective from passage*) (a) (1) For purposes of  
2 subparagraph (A) of subdivision (3) and subdivision (18) of section 12-  
3 412 of the 2008 supplement to the general statutes, and section 12-412i  
4 of the general statutes, a sale to a purchaser who will be making a  
5 finished product referred to in said sections, which sale would  
6 otherwise qualify for sales and use tax exemption pursuant to said  
7 sections except for the fact that such finished product is used by such  
8 purchaser to fulfill a paving contract, shall qualify for such exemption  
9 in the same manner as if such purchaser made a sale of such finished  
10 product.

11 (2) Nothing in subdivision (1) of this subsection shall apply the  
12 exemption under said subdivision (18) of section 12-412 to a sale to a  
13 purchaser of materials that become an ingredient or component part of  
14 a finished product that is used by such purchaser to fulfill a paving  
15 contract to real property.

16 (b) For purposes of subdivision (34) of section 12-412 of the 2008  
17 supplement to the general statutes, a sale of machinery to a purchaser  
18 that would otherwise qualify for sales and use tax exemption pursuant  
19 to said section, except for the fact that the manufactured products  
20 being manufactured with the purchased machinery are used by such  
21 purchaser to fulfill a paving contract, shall qualify for such exemption  
22 in the same manner as if such manufactured products were being sold  
23 by the purchaser.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

**FIN**      *Joint Favorable*