General Assembly

February Session, 2008

Proposed Bill No. 189

LCO No. **860**

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
SEN. GUGLIELMO, 35th Dist.

AN ACT CONCERNING THE SALES TAX ON RETURNED OR EXCHANGED ITEMS.

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

1 That chapter 219 of the general statutes be amended to extend the
2 deadline for refund of sales tax for property returned by purchasers
3 from ninety days after purchase to one year after purchase, and to
4 prohibit retailers from charging sales tax a second time when an item
5 is exchanged.

Statement of Purpose:
To extend the deadline for refunding sales tax on a returned item to one year, and to prohibit the imposition of the sales tax on exchanged items.