



General Assembly

February Session, 2008

Proposed Bill No. 195

LCO No. 1152

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
SEN. RORABACK, 30th Dist.

**AN ACT CONCERNING SALES TAX ON PROPERTY TAX PAYMENTS
PASSED THROUGH A LEASING COMPANY.**

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

- 1 That the general statutes be amended to provide that when a leasing
- 2 company charges a customer for the property tax due on a leased item,
- 3 it shall be designated a reimbursable expense not subject to the state
- 4 sales tax.

Statement of Purpose:

To prevent customers from being charged sales tax on property tax payments that are passed through a leasing company.