



General Assembly

February Session, 2010

Raised Bill No. 5483

LCO No. 2046

02046_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT ESTABLISHING A REGIONAL HOTEL TAX.

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

1 Section 1. (NEW) (*Effective July 1, 2010*) (a) As used in this section,
2 "regional planning organization" or "organization" has the same
3 meaning as provided in section 4-124i of the general statutes, and
4 "hotel" and "lodging house" have the same meanings as provided in
5 section 12-407 of the general statutes.

6 (b) (1) Any regional planning organization may, upon approval by
7 its governing body, establish a tax upon the transfer of occupancy of
8 any room or rooms in a hotel or lodging house located within such
9 organization's region. The governing body shall establish the rate of
10 tax and the method of apportionment of the proceeds of such tax to the
11 region or to the municipalities that comprise the organization.

12 (2) The regional planning organization shall conduct an annual
13 review of any regional hotel tax imposed pursuant to this section,
14 commencing one year after the date of its original imposition. Such
15 organization's governing body shall thereafter amend or approve such
16 tax in the same manner as provided in subdivision (1) of this

17 subsection. If a tax is not so amended or approved, it shall expire at the
18 end of the current calendar quarter or thirty days after the annual
19 review required pursuant to this subdivision, whichever is later.

20 (c) Any regional hotel tax imposed pursuant to this section shall be
21 in addition to any state tax imposed on the same activity.

22 (d) (1) Any tax imposed by an organization under the provisions of
23 this section shall be collected and administered by the Department of
24 Revenue Services, in the same manner as such taxes are currently paid,
25 and in accordance with the laws governing such taxes. The department
26 shall segregate the amount paid that is attributable to any regional
27 hotel tax and, commencing on the first day of the calendar quarter next
28 succeeding the institution of such regional hotel tax, remit to the
29 organization such amount. Thereafter, the department shall remit
30 quarterly to the organization any amounts received attributable to a
31 regional hotel tax.

32 (2) For the fiscal years ending June 30, 2011, and June 30, 2012, the
33 department may deduct from the amounts received attributable to a
34 regional hotel tax any costs directly associated with the administration
35 and collection of such tax by the department.

36 (e) A regional planning organization may use the revenue generated
37 by the tax enacted under the provisions of this section for capital
38 expenditures, distribution to municipalities or any regular or special
39 purpose as provided in the budget enacted each year by the
40 organization.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2010	New section

Statement of Purpose:

To allow regional planning organizations to impose a hotel tax as a source of revenue.

[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.]