



General Assembly

January Session, 2011

Proposed Bill No. 5555

LCO No. 1000

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

REP. WRIGHT E., 41st Dist.

SEN. STILLMAN, 20th Dist.

REP. RITTER E., 38th Dist.

REP. OLSON, 46th Dist.

REP. RYAN, 139th Dist.

AN ACT CONCERNING THE IMPOSITION OF TAX ON ONLINE TRAVEL SERVICE COMPANIES.

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

- 1 That section 12-407 of the general statutes be amended to specify
- 2 that travel service companies are subject to the sales tax, and that any
- 3 travel service company offering rooms at hotels located in Connecticut
- 4 shall be considered to be soliciting business in this state, thereby
- 5 satisfying the nexus requirements of the United States Constitution.

Statement of Purpose:

To ensure that sales tax is being paid for the service fee charged by online travel service companies who provide hotel rooms at a discounted rate.