



General Assembly

January Session, 2011

**Committee Bill No. 5948**

LCO No. 4001

\*04001HB05948TRA\*

Referred to Committee on Transportation

Introduced by:  
(TRA)

**AN ACT EXCLUDING PARTS AND REPAIRS FOR CERTAIN MOTOR VEHICLES FROM SALES AND USE TAX.**

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

1 Section 1. Section 12-412 of the general statutes is amended by  
2 adding subdivision (119) as follows (*Effective October 1, 2011*):

3 (NEW) (119) Sales of and the storage, use or other consumption of  
4 parts used for motor vehicle repair services for a motor vehicle  
5 weighing twenty-six thousand pounds or more, including any type of  
6 repair, painting or replacement related to the body or any of the  
7 operating parts of such motor vehicle.

8 Sec. 2. Subparagraph (M) of subdivision (37) of subsection (a) of  
9 section 12-407 of the general statutes is repealed and the following is  
10 substituted in lieu thereof (*Effective October 1, 2011*):

11 (M) Motor vehicle repair services, including any type of repair,  
12 painting or replacement related to the body or any of the operating  
13 parts of a motor vehicle, exclusive of any such services for a motor  
14 vehicle weighing twenty-six thousand pounds or more;

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2011	12-412
Sec. 2	October 1, 2011	12-407(a)(37)(M)

**Statement of Purpose:**

To exempt motor vehicles repair services and parts used in such repair services, for vehicles weighing twenty-six thousand pounds or more, from sales and use tax in order to keep the Connecticut repair industry competitive with adjacent states.

*[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.]*

Co-Sponsors: REP. SERRA, 33rd Dist.

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