



General Assembly

Amendment

January Session, 2011

LCO No. 8514

HB0665208514HR0

Offered by:

REP. CAFERO, 142nd Dist.

REP. KLARIDES, 114th Dist.

REP. CANDELORA, 86th Dist.

To: House Bill No. 6652

File No.

Cal. No.

"AN ACT IMPLEMENTING THE REVENUE ITEMS IN THE BUDGET AND MAKING BUDGET ADJUSTMENTS, DEFICIENCY APPROPRIATIONS, CERTAIN REVISIONS TO BILLS OF THE CURRENT SESSION AND MISCELLANEOUS CHANGES TO THE GENERAL STATUTES."

1 Strike sections 46 and 47 in their entirety and renumber the
2 remaining sections and cross references accordingly

3 In line T527, strike "887,159" and insert in lieu thereof "1,187,159"

4 In line T527, strike "841,457" and insert in lieu thereof "1,141,457"

5 In line T820, strike "4,632,073,500" and insert in lieu thereof
6 "4,612,073,500"

7 In line T820, strike "4,755,161,500" and insert in lieu thereof
8 "4,735,161,500"

9 In line T1103, adjust TOTAL-GENERAL FUND for each annual

10 period accordingly

11 In line T1118, adjust NET-GENERAL FUND for each annual period
12 accordingly

13 After the last section, add the following and renumber sections and
14 internal references accordingly:

15 "Sec. 501. Subdivision (12) of subsection (a) of section 12-407 of the
16 general statutes, as amended by section 128 of public act 11-6, is
17 repealed and the following is substituted in lieu thereof (*Effective July*
18 *1, 2011, and applicable to sales occurring on and after said date*):

19 (12) "Retailer" includes: (A) Every person engaged in the business of
20 making sales at retail or in the business of making retail sales at
21 auction of tangible personal property owned by the person or others;
22 (B) every person engaged in the business of making sales for storage,
23 use or other consumption or in the business of making sales at auction
24 of tangible personal property owned by the person or others for
25 storage, use or other consumption; (C) every operator, as defined in
26 subdivision (18) of this subsection; (D) every seller rendering any
27 service described in subdivision (2) of this subsection; (E) every person
28 under whom any salesman, representative, peddler or canvasser
29 operates in this state, or from whom such salesman, representative,
30 peddler or canvasser obtains the tangible personal property that is
31 sold; (F) every person with whose assistance any seller is enabled to
32 solicit orders within this state; (G) every person making retail sales
33 from outside this state to a destination within this state and not
34 maintaining a place of business in this state who engages in regular or
35 systematic solicitation of sales of tangible personal property in this
36 state (i) by the display of advertisements on billboards or other
37 outdoor advertising in this state, (ii) by the distribution of catalogs,
38 periodicals, advertising flyers or other advertising by means of print,
39 radio or television media, or (iii) by mail, telegraphy, telephone,
40 computer data base, cable, optic, microwave or other communication
41 system, for the purpose of effecting retail sales of tangible personal

42 property, provided such person has made one hundred or more retail
43 sales from outside this state to destinations within this state during the
44 twelve-month period ended on the September thirtieth immediately
45 preceding the monthly or quarterly period with respect to which such
46 person's liability for tax under this chapter is determined; (H) any
47 person owned or controlled, either directly or indirectly, by a retailer
48 engaged in business in this state which is the same as or similar to the
49 line of business in which such person so owned or controlled is
50 engaged; (I) any person owned or controlled, either directly or
51 indirectly, by the same interests that own or control, either directly or
52 indirectly, a retailer engaged in business in this state which is the same
53 as or similar to the line of business in which such person so owned or
54 controlled is engaged; (J) any assignee of a person engaged in the
55 business of leasing tangible personal property to others, where leased
56 property of such person which is subject to taxation under this chapter
57 is situated within this state and such assignee has a security interest, as
58 defined in subdivision (35) of subsection (b) of section 42a-1-201, in
59 such property; and (K) every person making retail sales of items of
60 tangible personal property from outside this state to a destination
61 within this state and not maintaining a place of business in this state
62 who repairs or services such items, under a warranty, in this state,
63 either directly or indirectly through an agent, independent contractor
64 or subsidiary; and (L) every person making sales of tangible personal
65 property or services through an independent contractor or other
66 representative who is a resident of this state, if the retailer enters into
67 an agreement with the resident, under which the resident, for a
68 commission or other consideration, directly or indirectly refers
69 potential customers, whether by a link on an Internet web site or
70 otherwise, to the retailer, provided the cumulative gross receipts from
71 sales by the retailer to customers in the state who are referred to the
72 retailer by all residents with this type of an agreement with the retailer,
73 is in excess of two thousand dollars during the preceding four
74 quarterly periods ending on the last day of March, June, September
75 and December. Such retailer shall be presumed to be soliciting
76 business through such resident independent contractor or other

77 representative, which presumption may be rebutted by proof that the
78 resident with whom the retailer has an agreement did not engage in
79 any solicitation in the state on behalf of the retailer that would satisfy
80 the nexus requirement of the United States Constitution during such
81 four quarterly periods.]"