



General Assembly

Amendment

January Session, 2011

LCO No. 8586

HB0665208586SR0

Offered by:
SEN. KANE, 32nd 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 internal references accordingly

3 After the last section, add the following and renumber sections and
4 internal references accordingly:

5 "Sec. 501. Subdivision (12) of subsection (a) of section 12-407 of the
6 general statutes, as amended by section 128 of public act 11-6, is
7 repealed and the following is substituted in lieu thereof (*Effective July*
8 *1, 2011, and applicable to sales occurring on and after said date*):

9 (12) "Retailer" includes: (A) Every person engaged in the business of
10 making sales at retail or in the business of making retail sales at
11 auction of tangible personal property owned by the person or others;
12 (B) every person engaged in the business of making sales for storage,

13 use or other consumption or in the business of making sales at auction
14 of tangible personal property owned by the person or others for
15 storage, use or other consumption; (C) every operator, as defined in
16 subdivision (18) of this subsection; (D) every seller rendering any
17 service described in subdivision (2) of this subsection; (E) every person
18 under whom any salesman, representative, peddler or canvasser
19 operates in this state, or from whom such salesman, representative,
20 peddler or canvasser obtains the tangible personal property that is
21 sold; (F) every person with whose assistance any seller is enabled to
22 solicit orders within this state; (G) every person making retail sales
23 from outside this state to a destination within this state and not
24 maintaining a place of business in this state who engages in regular or
25 systematic solicitation of sales of tangible personal property in this
26 state (i) by the display of advertisements on billboards or other
27 outdoor advertising in this state, (ii) by the distribution of catalogs,
28 periodicals, advertising flyers or other advertising by means of print,
29 radio or television media, or (iii) by mail, telegraphy, telephone,
30 computer data base, cable, optic, microwave or other communication
31 system, for the purpose of effecting retail sales of tangible personal
32 property, provided such person has made one hundred or more retail
33 sales from outside this state to destinations within this state during the
34 twelve-month period ended on the September thirtieth immediately
35 preceding the monthly or quarterly period with respect to which such
36 person's liability for tax under this chapter is determined; (H) any
37 person owned or controlled, either directly or indirectly, by a retailer
38 engaged in business in this state which is the same as or similar to the
39 line of business in which such person so owned or controlled is
40 engaged; (I) any person owned or controlled, either directly or
41 indirectly, by the same interests that own or control, either directly or
42 indirectly, a retailer engaged in business in this state which is the same
43 as or similar to the line of business in which such person so owned or
44 controlled is engaged; (J) any assignee of a person engaged in the
45 business of leasing tangible personal property to others, where leased
46 property of such person which is subject to taxation under this chapter
47 is situated within this state and such assignee has a security interest, as

48 defined in subdivision (35) of subsection (b) of section 42a-1-201, in
49 such property; and (K) every person making retail sales of items of
50 tangible personal property from outside this state to a destination
51 within this state and not maintaining a place of business in this state
52 who repairs or services such items, under a warranty, in this state,
53 either directly or indirectly through an agent, independent contractor
54 or subsidiary;] and (L) every person making sales of tangible personal
55 property or services through an independent contractor or other
56 representative who is a resident of this state, if the retailer enters into
57 an agreement with the resident, under which the resident, for a
58 commission or other consideration, directly or indirectly refers
59 potential customers, whether by a link on an Internet web site or
60 otherwise, to the retailer, provided the cumulative gross receipts from
61 sales by the retailer to customers in the state who are referred to the
62 retailer by all residents with this type of an agreement with the retailer,
63 is in excess of two thousand dollars during the preceding four
64 quarterly periods ending on the last day of March, June, September
65 and December. Such retailer shall be presumed to be soliciting
66 business through such resident independent contractor or other
67 representative, which presumption may be rebutted by proof that the
68 resident with whom the retailer has an agreement did not engage in
69 any solicitation in the state on behalf of the retailer that would satisfy
70 the nexus requirement of the United States Constitution during such
71 four quarterly periods.]"