



General Assembly

February Session, 2012

Proposed Bill No. 5052

LCO No. 192

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

REP. BACCHIOCHI, 52nd Dist.

AN ACT CONCERNING THE TAXATION OF BED AND BREAKFAST ESTABLISHMENTS.

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

- 1 That chapter 219 of the general statutes be amended to exempt from
- 2 the hotel tax any bed and breakfast establishment that is occupied by
- 3 its owner as such owner's primary place of residence.

Statement of Purpose:

To provide that owner-occupied bed and breakfast establishments are competitive by reducing the amount of sales tax imposed on them.