



General Assembly

Substitute Bill No. 5425

February Session, 2012

* HB05425F IN 040412 *

**AN ACT CONCERNING THE APPLICABILITY OF THE SALES AND
USE TAX TO VESSEL STORAGE, MAINTENANCE OR REPAIR.**

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

1 Section 1. Subparagraph (M) of subdivision (2) of subsection (a) of
2 section 12-407 of the 2012 supplement to the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective from*
4 *passage*):

5 (M) The transfer for consideration of space or the right to use any
6 space for the purpose of storage or mooring of any noncommercial
7 vessel, exclusive of dry or wet storage or mooring of such vessel
8 during the period commencing on the first day of [November] October
9 in any year to and including the [thirtieth day of April] thirty-first day
10 of May of the next succeeding year;

11 Sec. 2. Section 12-413a of the general statutes is repealed and the
12 following is substituted in lieu thereof (*Effective from passage*):

13 Notwithstanding the provisions of section 12-411, the tax imposed
14 thereunder shall not be applicable, in the period commencing on the
15 first day of October in any year to and including the [thirtieth day of
16 April] thirty-first day of May next succeeding, with respect to the use
17 of any vessel within this state exclusively for purposes of (1) delivery
18 of such vessel to a facility in this state for storage, including dry

19 storage and storage in water by means of apparatus preventing ice
20 damage to the hull, maintenance or repair, or (2) the actual process of
21 storage, maintenance or repair of such vessel. The provisions of this
22 section shall have no effect upon liability for tax under this chapter
23 related to the sale or use of such vessel other than such liability which
24 may be established in relation to the specific use of such vessel as
25 described in this section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-407(a)(2)(M)
Sec. 2	<i>from passage</i>	12-413a

FIN *Joint Favorable Subst.*