



General Assembly

February Session, 2012

Amendment

LCO No. 5324

SB0007505324SR0

Offered by:
SEN. RORABACK, 30th Dist.

To: Senate Bill No. 75

File No. 24

Cal. No. 61

"AN ACT CONCERNING A "CONNECTICUT-MADE" MARKETING CAMPAIGN."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (b) of section 12-587 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective July*
5 *1, 2012*):

6 (b) (1) Except as otherwise provided in subdivision (2) of this
7 subsection, any company which is engaged in the refining or
8 distribution, or both, of petroleum products and which distributes
9 such products in this state shall pay a quarterly tax on its gross
10 earnings derived from the first sale of petroleum products within this
11 state. Each company shall on or before the last day of the month next
12 succeeding each quarterly period render to the commissioner a return
13 on forms prescribed or furnished by the commissioner and signed by
14 the person performing the duties of treasurer or an authorized agent or
15 officer, including the amount of gross earnings derived from the first

16 sale of petroleum products within this state for the quarterly period
17 and such other facts as the commissioner may require for the purpose
18 of making any computation required by this chapter. Except as
19 otherwise provided in subdivision (3) of this subsection, the rate of tax
20 shall be (A) five per cent with respect to calendar quarters prior to July
21 1, 2005; (B) five and eight-tenths per cent with respect to calendar
22 quarters commencing on or after July 1, 2005, and prior to July 1, 2006;
23 (C) six and three-tenths per cent with respect to calendar quarters
24 commencing on or after July 1, 2006, and prior to July 1, 2007; (D)
25 seven per cent with respect to calendar quarters commencing on or
26 after July 1, 2007, and prior to July 1, 2013; and (E) eight and one-tenth
27 per cent with respect to calendar quarters commencing on or after July
28 1, 2013.

29 (2) Gross earnings derived from the first sale of the following
30 petroleum products within this state shall be exempt from tax: (A) Any
31 petroleum products sold for exportation from this state for sale or use
32 outside this state; (B) the product designated by the American Society
33 for Testing and Materials as "Specification for Heating Oil D396-69",
34 commonly known as number 2 heating oil, to be used exclusively for
35 heating purposes or to be used in a commercial fishing vessel, which
36 vessel qualifies for an exemption pursuant to section 12-412; (C)
37 kerosene, commonly known as number 1 oil, to be used exclusively for
38 heating purposes, provided delivery is of both number 1 and number 2
39 oil, and via a truck with a metered delivery ticket to a residential
40 dwelling or to a centrally metered system serving a group of
41 residential dwellings; (D) the product identified as propane gas, to be
42 used exclusively for heating purposes; (E) bunker fuel oil, intermediate
43 fuel, marine diesel oil and marine gas oil to be used in any vessel
44 having a displacement exceeding four thousand dead weight tons; (F)
45 for any first sale occurring prior to July 1, 2008, propane gas to be used
46 as a fuel for a motor vehicle; (G) for any first sale occurring on or after
47 July 1, 2002, grade number 6 fuel oil, as defined in regulations adopted
48 pursuant to section 16a-22c, to be used exclusively by a company
49 which, in accordance with census data contained in the Standard

50 Industrial Classification Manual, United States Office of Management
51 and Budget, 1987 edition, is included in code classifications 2000 to
52 3999, inclusive, or in Sector 31, 32 or 33 in the North American
53 Industrial Classification System United States Manual, United States
54 Office of Management and Budget, 1997 edition; (H) for any first sale
55 occurring on or after July 1, 2002, number 2 heating oil to be used
56 exclusively in a vessel primarily engaged in interstate commerce,
57 which vessel qualifies for an exemption under section 12-412; (I) for
58 any first sale occurring on or after July 1, 2000, paraffin or
59 microcrystalline waxes; (J) for any first sale occurring prior to July 1,
60 2008, petroleum products to be used as a fuel for a fuel cell, as defined
61 in subdivision (113) of section 12-412; (K) a commercial heating oil
62 blend containing not less than ten per cent of alternative fuels derived
63 from agricultural produce, food waste, waste vegetable oil or
64 municipal solid waste, including, but not limited to, biodiesel or low
65 sulfur dyed diesel fuel; [or] (L) for any first sale occurring on or after
66 July 1, 2007, diesel fuel other than diesel fuel to be used in an electric
67 generating facility to generate electricity; or (M) for any first sale
68 occurring on or after July 1, 2012, cosmetic grade mineral oil.

69 (3) The rate of tax on gross earnings derived from the first sale of
70 grade number 6 fuel oil, as defined in regulations adopted pursuant to
71 section 16a-22c, to be used exclusively by a company which, in
72 accordance with census data contained in the Standard Industrial
73 Classification Manual, United States Office of Management and
74 Budget, 1987 edition, is included in code classifications 2000 to 3999,
75 inclusive, or in Sector 31, 32 or 33 in the North American Industrial
76 Classification System United States Manual, United States Office of
77 Management and Budget, 1997 edition, or number 2 heating oil used
78 exclusively in a vessel primarily engaged in interstate commerce,
79 which vessel qualifies for an exemption under section 12-412 shall be:
80 (A) Four per cent with respect to calendar quarters commencing on or
81 after July 1, 1998, and prior to July 1, 1999; (B) three per cent with
82 respect to calendar quarters commencing on or after July 1, 1999, and
83 prior to July 1, 2000; (C) two per cent with respect to calendar quarters

84 commencing on or after July 1, 2000, and prior to July 1, 2001; and (D)
85 one per cent with respect to calendar quarters commencing on or after
86 July 1, 2001, and prior to July 1, 2002."

This act shall take effect as follows and shall amend the following sections:		
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Sec. 501	<i>July 1, 2012</i>	12-587(b)
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