

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 12-175—sHB 5425 (VETOED)**

*Finance, Revenue and Bonding Committee*

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

**SUMMARY:** This act extends the (1) sales tax exemption for winter storage of noncommercial vessels by two months and (2) use tax exemption for winter storage, maintenance, and repair of vessels brought into the state exclusively for those purposes by one month. Under prior law, the sales tax exemption applied from November 1 to April 30, and the use tax exemption from October 1 to April 30. The act makes both exemptions apply from October 1 to May 31.

EFFECTIVE DATE: Upon passage

OLR Tracking: JSL:RP:CR:ts:eh