



General Assembly

Substitute Bill No. 6576

January Session, 2013



**AN ACT CONCERNING THE APPLICABILITY OF THE SALES AND
USE TAX TO WINTER STORAGE OF BOATS.**

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2 section 12-407 of the general statutes is repealed and the following is
3 substituted in lieu thereof (*Effective from passage*):

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

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 Section 12-413a of the general statutes is repealed and the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

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

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