



General Assembly

January Session, 2013

**Proposed Bill No. 385**

LCO No. 1488

Referred to Committee on VETERANS' AFFAIRS

Introduced by:  
SEN. MAYNARD, 18th Dist.

**AN ACT EXCLUDING START-UP FARMERS WHO ARE VETERANS  
FROM THE SALES AND USE TAX.**

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

- 1 That subdivision (63) of section 12-412 of the general statutes be
- 2 amended to permit the Department of Revenue Services to issue a
- 3 permit excluding the holder from the sales and use tax on personal
- 4 property that is sold, stored, used or consumed in the course of
- 5 agricultural production, to any veteran who has never engaged in the
- 6 practice of farming or who has engaged in the practice of farming for
- 7 less than two years, regardless of such veteran's gross income for the
- 8 immediately preceding taxable year or average gross income for the
- 9 two immediately preceding taxable years.

**Statement of Purpose:**

To encourage veterans to engage in the practice of farming, including through the Connecticut Farm Link program, by providing them with an exemption from the sales and use tax on personal property that is sold, stored, used or consumed in the course of agricultural production.