



General Assembly

January Session, 2013

Raised Bill No. 941

LCO No. 3277



Referred to Committee on COMMERCE

Introduced by:
(CE)

***AN ACT CONCERNING SALES AND USE TAX RELIEF BY THE
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT.***

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

1 Section 1. (NEW) (*Effective July 1, 2013*) Sales of and the storage, use
2 or other consumption of any tangible personal property or services
3 acquired for incorporation into or used and consumed in connection
4 with the development, construction, rehabilitation, renovation or
5 repair of a project, as defined in subsection (d) of section 32-23d of the
6 general statutes, that has been approved by the Commissioner of
7 Economic and Community Development for sales and use tax relief in
8 accordance with procedures adopted by the commissioner shall,
9 subject to any limitations or conditions of such approval, be exempt
10 from sales and use taxes imposed by chapter 219 of the general
11 statutes. The commissioner may deliver a certificate, in such form as
12 the commissioner may prescribe, to the effect that the sale of such
13 tangible property or services is exempt from sales and use taxes
14 imposed by chapter 219 of the general statutes, which certificate may
15 be used in the purchase of such tangible personal property or services
16 and on which certificate each seller of such tangible personal property

17 or services may rely. The commissioner shall develop any such
18 certificate in collaboration and consultation with the Commissioner of
19 Revenue Services.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2013	New section

Statement of Purpose:

To provide the Commissioner of Economic and Community Development with the same authority as Connecticut Innovations, Incorporated to provide sales and use tax exemptions for economic development projects.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]