



General Assembly

Substitute Bill No. 941

January Session, 2013



**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 (1) has a total cost of not more than two million
7 five hundred thousand dollars, and (2) has been approved by the
8 Commissioner of Economic and Community Development for sales
9 and use tax relief in accordance with procedures adopted by the
10 commissioner shall, subject to any limitations or conditions of such
11 approval, be exempt from sales and use taxes imposed by chapter 219
12 of the general statutes. The commissioner may deliver a certificate, in
13 such form as the commissioner may prescribe, to the effect that the sale
14 of such tangible property or services is exempt from sales and use
15 taxes imposed by chapter 219 of the general statutes, which certificate
16 may be used in the purchase of such tangible personal property or
17 services and on which certificate each seller of such tangible personal
18 property or services may rely. The commissioner shall develop any
19 such certificate in collaboration and consultation with the
20 Commissioner of Revenue Services.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2013</i>	New section
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Joint Favorable Subst. C/R

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