



Substitute House Bill No. 6576

Public Act No. 13-151

**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:

Section 1. Subparagraph (M) of subdivision (2) of subsection (a) of section 12-407 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

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

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 Section 12-413a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

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

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storage and storage in water by means of apparatus preventing ice damage to the hull, maintenance or repair, or (2) the actual process of storage, maintenance or repair of such vessel. The provisions of this section shall have no effect upon liability for tax under this chapter related to the sale or use of such vessel other than such liability which may be established in relation to the specific use of such vessel as described in this section.

Approved June 25, 2013