



General Assembly

Amendment

January Session, 2013

LCO No. 8577

HB0670408577HRO

Offered by:

REP. CAFERO, 142nd Dist.

REP. CANDELORA, 86th Dist.

REP. KLARIDES, 114th Dist.

To: House Bill No. 6704

File No.

Cal. No. 678

**"AN ACT CONCERNING EXPENDITURES AND REVENUE FOR
THE BIENNIUM ENDING JUNE 30, 2015."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subdivision (1) of subsection (b) of section 12-587 of the
4 general statutes is repealed and the following is substituted in lieu
5 thereof (*Effective from passage*):

6 (b) (1) Except as otherwise provided in subdivision (2) of this
7 subsection, any company which is engaged in the refining or
8 distribution, or both, of petroleum products and which distributes
9 such products in this state shall pay a quarterly tax on its gross
10 earnings derived from the first sale of petroleum products within this
11 state. Each company shall on or before the last day of the month next
12 succeeding each quarterly period render to the commissioner a return
13 on forms prescribed or furnished by the commissioner and signed by

14 the person performing the duties of treasurer or an authorized agent or
15 officer, including the amount of gross earnings derived from the first
16 sale of petroleum products within this state for the quarterly period
17 and such other facts as the commissioner may require for the purpose
18 of making any computation required by this chapter. Except as
19 otherwise provided in subdivision (3) of this subsection, the rate of tax
20 shall be (A) five per cent with respect to calendar quarters prior to July
21 1, 2005; (B) five and eight-tenths per cent with respect to calendar
22 quarters commencing on or after July 1, 2005, and prior to July 1, 2006;
23 (C) six and three-tenths per cent with respect to calendar quarters
24 commencing on or after July 1, 2006, and prior to July 1, 2007; and (D)
25 seven per cent with respect to calendar quarters commencing on or
26 after July 1, 2007. [, and prior to July 1, 2013; and (E) eight and one-
27 tenth per cent with respect to calendar quarters commencing on or
28 after July 1, 2013.]

29 Sec. 502. Subdivision (1) of subsection (c) of section 12-587 of the
30 general statutes is repealed and the following is substituted in lieu
31 thereof (*Effective from passage*):

32 (c) (1) Any company which imports or causes to be imported into
33 this state petroleum products for sale, use or consumption in this state,
34 other than a company subject to and having paid the tax on such
35 company's gross earnings from first sales of petroleum products
36 within this state, which earnings include gross earnings attributable to
37 such imported or caused to be imported petroleum products, in
38 accordance with subsection (b) of this section, shall pay a quarterly tax
39 on the consideration given or contracted to be given for such
40 petroleum product if the consideration given or contracted to be given
41 for all such deliveries during the quarterly period for which such tax is
42 to be paid exceeds three thousand dollars. Except as otherwise
43 provided in subdivision (3) of this subsection, the rate of tax shall be
44 (A) five per cent with respect to calendar quarters commencing prior to
45 July 1, 2005; (B) five and eight-tenths per cent with respect to calendar
46 quarters commencing on or after July 1, 2005, and prior to July 1, 2006;

47 (C) six and three-tenths per cent with respect to calendar quarters
48 commencing on or after July 1, 2006, and prior to July 1, 2007; and (D)
49 seven per cent with respect to calendar quarters commencing on or
50 after July 1, 2007. [, and prior to July 1, 2013; and (E) eight and one-
51 tenth per cent with respect to calendar quarters commencing on or
52 after July 1, 2013.] Fuel in the fuel supply tanks of a motor vehicle,
53 which fuel tanks are directly connected to the engine, shall not be
54 considered a delivery for the purposes of this subsection.

55 Sec. 503. Subdivision (2) of subsection (b) of section 12-587 of the
56 general statutes is repealed and the following is substituted in lieu
57 thereof (*Effective from passage*):

58 (2) Gross earnings derived from the first sale of the following
59 petroleum products within this state shall be exempt from tax: (A) Any
60 petroleum products sold for exportation from this state for sale or use
61 outside this state; (B) the product designated by the American Society
62 for Testing and Materials as "Specification for Heating Oil D396-69",
63 commonly known as number 2 heating oil, to be used exclusively for
64 heating purposes or to be used in a commercial fishing vessel, which
65 vessel qualifies for an exemption pursuant to section 12-412; (C)
66 kerosene, commonly known as number 1 oil, to be used exclusively for
67 heating purposes, provided delivery is of both number 1 and number 2
68 oil, and via a truck with a metered delivery ticket to a residential
69 dwelling or to a centrally metered system serving a group of
70 residential dwellings; (D) the product identified as propane gas, to be
71 used exclusively for heating purposes; (E) bunker fuel oil, intermediate
72 fuel, marine diesel oil and marine gas oil to be used in any vessel
73 having a displacement exceeding four thousand dead weight tons; (F)
74 for any first sale occurring prior to July 1, 2008, propane gas to be used
75 as a fuel for a motor vehicle; (G) for any first sale occurring on or after
76 July 1, 2002, grade number 6 fuel oil, as defined in regulations adopted
77 pursuant to section 16a-22c, to be used exclusively by a company
78 which, in accordance with census data contained in the Standard
79 Industrial Classification Manual, United States Office of Management

80 and Budget, 1987 edition, is included in code classifications 2000 to
81 3999, inclusive, or in Sector 31, 32 or 33 in the North American
82 Industrial Classification System United States Manual, United States
83 Office of Management and Budget, 1997 edition; (H) for any first sale
84 occurring on or after July 1, 2002, number 2 heating oil to be used
85 exclusively in a vessel primarily engaged in interstate commerce,
86 which vessel qualifies for an exemption under section 12-412; (I) for
87 any first sale occurring on or after July 1, 2000, paraffin or
88 microcrystalline waxes; (J) for any first sale occurring prior to July 1,
89 2008, petroleum products to be used as a fuel for a fuel cell, as defined
90 in subdivision (113) of section 12-412; (K) a commercial heating oil
91 blend containing not less than ten per cent of alternative fuels derived
92 from agricultural produce, food waste, waste vegetable oil or
93 municipal solid waste, including, but not limited to, biodiesel or low
94 sulfur dyed diesel fuel; [or] (L) for any first sale occurring on or after
95 July 1, 2007, diesel fuel other than diesel fuel to be used in an electric
96 generating facility to generate electricity, or (M) the product identified
97 as propane gas, to be used exclusively for fuel for school buses.

98 Sec. 504. (NEW) (*Effective from passage*) (a) The Comptroller shall
99 implement a program for soliciting suggestions through electronic
100 communications from state employees for the purpose of improving
101 state government operations and decreasing state government
102 expenses.

103 (b) The Comptroller shall implement an electronic mail campaign to
104 notify state employees on a regular basis of the program implemented
105 pursuant to subsection (a) of this section.

106 Sec. 505. (*Effective from passage*) The amount of the unallocated lapse
107 indicated in section 1 of this act shall be increased by ninety million
108 dollars."

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

Sec. 501	<i>from passage</i>	12-587(b)(1)
Sec. 502	<i>from passage</i>	12-587(c)(1)
Sec. 503	<i>from passage</i>	12-587(b)(2)
Sec. 504	<i>from passage</i>	New section
Sec. 505	<i>from passage</i>	New section