

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 13-151—sHB 6576

Finance, Revenue and Bonding Committee

**AN ACT CONCERNING THE APPLICABILITY OF THE SALES AND
USE TAX TO WINTER STORAGE OF BOATS**

SUMMARY: This act extends the length of time that boats stored during the winter are exempt from the sales and use tax. It extends the sales tax exemption for storing noncommercial boats by two months, by starting the period sooner and ending it later. Under prior law, the exemption period ran from November 1 to April 30. Under the act, it runs from October 1 to May 31.

The act also extends the use tax exemption for boats brought into Connecticut only to be stored, maintained, or repaired, by ending the period one month later. Under prior law, the exemption period ran from October 1 to April 30. Under the act, it runs from October 1 to May 31.

EFFECTIVE DATE: Upon passage

OLR Tracking: JR:ND:PF:ts