



General Assembly

**Raised Bill No. 5462**

February Session, 2014

LCO No. 1801



Referred to Committee on TRANSPORTATION

Introduced by:  
(TRA)

**AN ACT CONCERNING SALES AND USE EXEMPTIONS FOR TAX SHIPPING AND HANDLING CHARGES.**

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

1 Section 1. Section 12-412 of the 2014 supplement to the general  
2 statutes is amended by adding subdivision (120) as follows (*Effective*  
3 *October 1, 2014, and applicable to sales occurring on or after said date*):

4 (NEW) (120) That portion of the sale of any product relating to the  
5 shipping and handling charge, provided such charge is separately  
6 stated on the bill of sale. As used in this subdivision, "shipping and  
7 handling charge" means the charges related to the delivery of any  
8 product, including the charge for fuel used to deliver such product.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014, and applicable to sales occurring on or after said date</i>	12-412

***TRA***

*Joint Favorable C/R*

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