



General Assembly

February Session, 2016

***Raised Bill No. 5137***

LCO No. 612



Referred to Committee on COMMITTEE ON CHILDREN

Introduced by:  
(KID)

***AN ACT EXEMPTING DISPOSABLE OR REUSABLE DIAPERS FROM THE SALES TAX.***

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

1 Section 1. Section 12-412 of the general statutes, as amended by  
2 section 196 of public act 14-217, is amended by adding subdivision  
3 (122) as follows (*Effective October 1, 2016, and applicable to sales occurring*  
4 *on and after said date*):

5 (NEW) (122) Sales of disposable or reusable diapers commonly used  
6 by children.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2016, and applicable to sales occurring on and after said date</i>	12-412

**Statement of Purpose:**

To provide an exemption from the sales tax for disposable or reusable diapers.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*