



General Assembly

February Session, 2016

Raised Bill No. 5627

LCO No. 2879



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT ELIMINATING THE SALES TAX ON PARKING FEES AT CERTAIN FEDERAL, STATE AND LOCAL PARKING LOTS.

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

1 Section 1. Subparagraph (N) of subdivision (37) of subsection (a) of
2 section 12-407 of the 2016 supplement to the general statutes is
3 repealed and the following is substituted in lieu thereof (*Effective July*
4 *1, 2016, and applicable to sales occurring on or after said date*):

5 (N) Motor vehicle parking, including the provision of space, other
6 than metered space, in a lot having thirty or more spaces, excluding (i)
7 space in a parking lot owned or leased under the terms of a lease of not
8 less than ten years' duration and operated by an employer for the
9 exclusive use of its employees, [and] (ii) space in municipally operated
10 railroad parking facilities in municipalities located within an area of
11 the state designated as a severe nonattainment area for ozone under
12 the federal Clean Air Act or space in a railroad parking facility in a
13 municipality located within an area of the state designated as a severe
14 nonattainment area for ozone under the federal Clean Air Act owned

15 or operated by the state on or after April 1, 2000, (iii) space in a
16 seasonal parking lot provided by a person who is exempt from
17 taxation under this chapter pursuant to subdivision (1) of section 12-
18 412, and (iv) space in a municipally-owned parking lot;

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| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>July 1, 2016, and applicable to sales occurring on or after said date</i> | 12-407(a)(37)(N) |

Statement of Purpose:

To eliminate the sales tax on (1) seasonal parking fees at federal and state parking lots, and (2) parking fees at municipally owned parking lots.

[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.]