



Substitute House Bill No. 5627

Public Act No. 16-72

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:

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(N) of subdivision (37) of subsection (a) of section 12-407 of the 2016 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to sales occurring on or after said date*):

(N) Motor vehicle parking, including the provision of space, other than metered space, in a lot having thirty or more spaces, excluding (i) space in a parking lot owned or leased under the terms of a lease of not less than ten years' duration and operated by an employer for the exclusive use of its employees, [and] (ii) space in municipally operated railroad parking facilities in municipalities located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act or space in a railroad parking facility in a municipality located within an area of the state designated as a severe nonattainment area for ozone under the federal Clean Air Act owned or operated by the state on or after April 1, 2000, (iii) space in a seasonal parking lot provided by an entity subject to the exemption set forth in subdivision (1) of section 12-412, and (iv) space in a municipally-owned parking lot;

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Approved May 27, 2016