



Substitute House Bill No. 5591

Public Act No. 18-136

AN ACT CONCERNING THE MACHINERY RENTAL SURCHARGE RATE, CERTAIN MUNICIPAL FILING FEES AND THE PROPERTY TAX EXEMPTION FOR CERTAIN PAINT MIXING MACHINERY AND EQUIPMENT.

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

Section 1. Section 12-692 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to machinery rented on or after July 1, 2018*):

(a) For purposes of this section:

(1) "Passenger motor vehicle" means a passenger vehicle, which is rented without a driver and which is part of a motor vehicle fleet of five or more passenger motor vehicles that are used for rental purposes by a rental company.

(2) "Rental truck" means a (A) vehicle rented without a driver that has a gross vehicle weight rating of twenty-six thousand pounds or less and is used in the transportation of personal property but not for business purposes, or (B) trailer that has a gross vehicle weight rating of not more than six thousand pounds.

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(3) "Rental company" means any business entity that is engaged in the business of renting passenger motor vehicles, rental trucks without a driver or machinery in this state to lessees and that uses for rental purposes a motor vehicle fleet of five or more passenger motor vehicles, rental trucks or pieces of machinery in this state, but does not mean any person, firm or corporation that is licensed, or required to be licensed, pursuant to section 14-52, (A) as a new car dealer, repairer or limited repairer, or (B) as a used car dealer that is not primarily engaged in the business of renting passenger motor vehicles or rental trucks without a driver in this state to lessees. "Rental company" does not include a business entity with total annual rental income, excluding retail or wholesale sales of rental equipment, that is less than fifty-one per cent of the total revenue of the business entity in a given taxable year.

(4) "Lessee" means any person who leases a passenger motor vehicle, rental truck or machinery from a rental company for such person's own use and not for rental to others.

(5) "Machinery" means all equipment owned by a rental company.

(b) (1) A rental company may charge a lessee individually itemized charges or other fees pursuant to a rental agreement, including, but not limited to, a vehicle cost recovery fee, airport access fee or airport concession fee on each passenger motor vehicle or rental truck rented within the state by a rental company to a lessee for a period of less than thirty-one days. If the rental company charges a lessee a vehicle cost recovery fee for a passenger motor vehicle or rental truck, such fee shall (A) represent the rental company's estimate of the annual costs for any required licensing, titling, registration, tax or inspection of, or number plates for, such vehicle or truck, prorated to a daily rate, and (B) be described in the terms and conditions of the rental agreement as the estimated average per day cost incurred by the rental company to license, title, register, obtain number plates and inspect its passenger

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motor vehicle or rental truck and to pay any taxes owed on such vehicle or truck.

(2) If the total amount of the vehicle cost recovery fees collected by a rental company under this subsection in any calendar year exceeds such company's actual costs to license, title, register, obtain number plates and inspect its passenger motor vehicles or rental trucks and pay any taxes owed on such vehicles or trucks, the rental company shall retain the excess amount and reduce its estimated costs to license, title, register, obtain number plates and inspect each passenger motor vehicle or rental truck and to pay any taxes owed on such vehicle or truck the following calendar year, by an amount equivalent to the excess amount. Nothing in this subsection shall be construed to prohibit a rental company from adjusting the amount of vehicle recovery fees charged during any calendar year.

(c) Any charge or fee imposed under subsection (b) of this section shall be imposed on the total amount the rental company charges the lessee for the rental of a motor vehicle. Any such charge or fee shall be in addition to any tax otherwise applicable to any such transaction and shall be includable in the measure of the sales and use taxes imposed under chapter 219.

(d) There is hereby imposed a [one and one-half] two and three-quarters per cent surcharge on machinery rented within the state by a rental company to a lessee for a period of less than three hundred sixty-five days or under an open-ended contract for an undefined period of time. The rental surcharge shall be imposed on the total amount the rental company charges the lessee for the rental of the machinery. Such surcharge shall be in addition to any tax otherwise applicable to any such transaction, and shall be includable in the measure of the sales and use taxes imposed under chapter 219.

(e) Reimbursement for any charge, fee or rental surcharge imposed

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pursuant to subsections (b) to (d), inclusive, of this section shall be collected by the rental company from the lessee and such reimbursement shall be paid by the lessee to the rental company. Each rental company shall collect from the lessee the full amount of the charge, fee or rental surcharge imposed by said subsections (b) to (d), inclusive. Such charge, fee or rental surcharge shall be a debt from the lessee to the rental company, when so added to the original lease or rental price, and shall be recoverable at law in the same manner as other debts. The rental contract shall separately indicate the charge or fee imposed on each passenger motor vehicle or rental truck or the rental surcharge imposed on each piece of machinery. The rental surcharge imposed under subsection (d) of this section shall, subject to the provisions of subsection (f) of this section, be retained by the rental company.

(f) (1) (A) On or before February 15, 1997, and the fifteenth of February annually thereafter prior to February 15, 2019, each rental company shall file a consolidated report with the Commissioner of Revenue Services detailing the aggregate amount of personal property tax that is actually paid by such company to a Connecticut municipality or municipalities during the preceding calendar year on passenger motor vehicles, rental trucks or pieces of machinery that are used for rental purposes by such company, the aggregate amount of registration and titling fees that are actually paid by such company to the Department of Motor Vehicles of this state during the preceding calendar year on passenger motor vehicles, rental trucks or pieces of machinery that are used for rental purposes by such company and the aggregate amount of the rental surcharge that is actually received, pursuant to this section, by such company during the preceding calendar year on passenger motor vehicles, rental trucks or pieces of machinery that are used for rental purposes by such company. The report shall also show such other information as the commissioner deems necessary for the proper administration of this section.

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(B) On or before February 15, 1997, and the fifteenth of February annually thereafter prior to February 15, 2019, each rental company shall remit to the Commissioner of Revenue Services for deposit in the General Fund, the amount by which the aggregate amount of the rental surcharge actually received by such company on such vehicles or machinery during the preceding calendar year exceeds the sum of the aggregate amount of property taxes actually paid by such company on such vehicles or machinery to a Connecticut municipality or municipalities during the preceding calendar year and the aggregate amount of registration and titling fees actually paid by such company on such vehicles or machinery to the Department of Motor Vehicles of this state during the preceding calendar year.

(C) For purposes of this subdivision, in the case of any rental company that leases a passenger motor vehicle, rental truck or piece of machinery from another person and that uses such vehicle or machinery for rental purposes and such lease requires such rental company to pay the registration and titling fees and the property taxes to such other person, the rental company shall include (i) in the aggregate amount of registration and titling fees actually paid by such rental company to the Department of Motor Vehicles of this state, any such registration and titling fees actually paid by such rental company to such other person on such passenger motor vehicle, rental truck or piece of machinery, and (ii) in the aggregate amount of property taxes actually paid by such rental company to a Connecticut municipality or municipalities, any such property taxes actually paid by such rental company to such other person on such passenger motor vehicle or vehicles, rental truck or trucks or one or more pieces of machinery.

(2) (A) On or before February 15, 2019, and the fifteenth of February annually thereafter, each rental company shall file a consolidated report with the Commissioner of Revenue Services detailing the aggregate amount of personal property tax that is actually paid by

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such company to a Connecticut municipality or municipalities during the preceding calendar year on pieces of machinery that are used for rental purposes by such company, the aggregate amount of registration and titling fees that are actually paid by such company to the Department of Motor Vehicles of this state during the preceding calendar year on pieces of machinery that are used for rental purposes by such company and the aggregate amount of the rental surcharge that is actually received, pursuant to this section, by such company during the preceding calendar year on pieces of machinery that are used for rental purposes by such company. The report shall also show such other information as the commissioner deems necessary for the proper administration of this section.

(B) On or before February 15, 2019, and the fifteenth of February annually thereafter, each rental company shall remit to the Commissioner of Revenue Services for deposit in the General Fund, the amount by which the aggregate amount of the rental surcharge actually received by such company on such machinery during the preceding calendar year exceeds the sum of the aggregate amount of property taxes actually paid by such company on such machinery to a Connecticut municipality or municipalities during the preceding calendar year and the aggregate amount of registration and titling fees actually paid by such company on such machinery to the Department of Motor Vehicles of this state during the preceding calendar year.

(C) For purposes of this subdivision, in the case of any rental company that leases a piece of machinery from another person and that uses such machinery for rental purposes and such lease requires such rental company to pay the registration and titling fees and the property taxes to such other person, the rental company shall include (i) in the aggregate amount of registration and titling fees actually paid by such rental company to the Department of Motor Vehicles of this state, any such registration and titling fees actually paid by such rental

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company to such other person on such piece of machinery, and (ii) in the aggregate amount of property taxes actually paid by such rental company to a Connecticut municipality or municipalities, any such property taxes actually paid by such rental company to such other person on one or more pieces of machinery.

(g) Any person who fails to pay any amount required to be paid to the Commissioner of Revenue Services under this section within the time required shall pay a penalty of fifteen per cent of such amount or fifty dollars, whichever amount is greater, in addition to such amount, plus interest at the rate of one per cent per month or fraction thereof from the due date of such amount until the date of payment. Subject to the provisions of section 12-3a, the commissioner may waive all or any part of the penalties provided under this section when it is proven to the satisfaction of the commissioner that the failure to pay any amount required to be paid to the commissioner was due to reasonable cause and was not intentional or due to neglect.

(h) The Commissioner of Revenue Services for good cause may extend the time for making any report and paying any amount required to be paid to the commissioner under this section if a written request therefor is filed with the commissioner together with a tentative report which shall be accompanied by a payment of any amount tentatively believed to be due to the commissioner, on or before the last day for filing the report. Any person to whom an extension is granted shall pay, in addition to the amount required to be paid, interest at the rate of one per cent per month or fraction thereof from the date on which such amount would have been due without the extension until the date of payment.

(i) The provisions of sections 12-548 to 12-554, inclusive, and section 12-555a shall apply to the provisions of this section in the same manner and with the same force and effect as if the language of said sections 12-548 to 12-554, inclusive, and section 12-555a had been incorporated

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in full into this section, except to the extent that any provision is inconsistent with a provision in this section, and except that the term "tax" shall be read as "charge, fee or rental surcharge".

Sec. 2. Subdivision (78) of section 12-81 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(78) Machinery and equipment (A) used in the process of coloring or mixing paint, including, but not limited to, spectrographic color matching machines, automatic colorant dispensers, paint shakers, and computer equipment related to such machinery and equipment, and (B) used by retailers that offer paint for sale at retail in this state. Any person claiming the exemption provided under this subdivision shall, not later than November first, file a request with the assessor on a form prescribed by such assessor.

Sec. 3. Section 30-53 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

Each permit granted or renewed by the Department of Consumer Protection shall be of no effect until a duplicate thereof has been filed by the permittee with the town clerk of the town within which the club or place of business described in such permit is situated; provided the place of filing of railroad and boat permits shall be the office of the town clerk of the town of New Haven, and airline permits, the office of the town clerk of the town of Hartford. The fee for such filing shall be [two] twenty dollars.

Sec. 4. Subdivision (1) of subsection (a) of section 7-34a of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) (1) Town clerks shall receive, for recording any document, ten dollars for the first page and five dollars for each subsequent page or

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fractional part thereof, a page being not more than eight and one-half by fourteen inches. Town clerks shall receive, for recording the information contained in a certificate of registration for the practice of any of the healing arts, five dollars. Town clerks shall receive, for recording documents conforming to, or substantially similar to, section 47-36c, which are clearly entitled "statutory form" in the heading of such documents, as follows: For the first page of a warranty deed, a quitclaim deed, a mortgage deed, or an assignment of mortgage, ten dollars; for each additional page of such documents, five dollars; and for each assignment of mortgage, subsequent to the first two assignments, two dollars. Town clerks shall receive, for recording any document with respect to which certain data must be submitted by each town clerk to the Secretary of the Office of Policy and Management in accordance with section 10-261b, two dollars in addition to the regular recording fee. Any person who offers any written document for recording in the office of any town clerk, which document fails to have legibly typed, printed or stamped directly beneath the signatures the names of the persons who executed such document, the names of any witnesses thereto and the name of the officer before whom the same was acknowledged, shall pay one dollar in addition to the regular recording fee. Town clerks shall receive, for recording any deed, except a mortgage deed, conveying title to real estate, which deed does not contain the current mailing address of the grantee, five dollars in addition to the regular recording fee. Town clerks shall receive, for filing any document, [five] ten dollars; for receiving and keeping a survey or map, legally filed in the town clerk's office, [five] ten dollars; and for indexing such survey or map, in accordance with section 7-32, [five] ten dollars, except with respect to indexing any such survey or map pertaining to a subdivision of land as defined in section 8-18, in which event town clerks shall receive [fifteen] twenty dollars for each such indexing. Town clerks shall receive, for a copy, in any format, of any document either recorded or filed in their offices, one dollar for each page or fractional part thereof,

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as the case may be; for certifying any copy of the same, two dollars; for making a copy of any survey or map, the actual cost thereof; and for certifying such copy of a survey or map, two dollars. Town clerks shall receive, for recording the commission and oath of a notary public, [ten] twenty dollars; and for certifying under seal to the official character of a notary, [two] five dollars.

Sec. 5. Section 7-73 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) To any person performing the duties required by the provisions of the general statutes relating to registration of marriages, deaths and fetal deaths, the following fees shall be allowed: (1) For the license to marry, [ten] fifteen dollars; and (2) for issuing each burial or removal, transit and burial permit, [three] five dollars.

(b) A [twenty-dollar] thirty-five-dollar surcharge shall be paid to the registrar for each license to marry in addition to the fee for such license established pursuant to subsection (a) of this section. The registrar shall retain one dollar from each such surcharge for administrative costs and shall forward the remainder, on or before the tenth day of the month following each calendar quarter, to the Department of Public Health. The receipts shall be deposited into an account of the State Treasurer and credited to the General Fund for further credit to a separate nonlapsing account established by the Comptroller for use by the Department of Social Services for shelter services for victims of household abuse in accordance with section 17b-850 and by the Department of Public Health for rape crisis services funded under section 19a-2a. Such funds shall be allocated for these purposes by the Office of Policy and Management in consultation with the Commissioners of Social Services and Public Health based on an evaluation of need, service delivery costs and availability of other funds. The Commissioners of Social Services and Public Health shall distribute such funds to the recipient organizations in accordance with

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such allocations not later than October fifteenth, annually. No such funds shall (1) be retained by the Office of Policy and Management, the Commissioner of Social Services or the Commissioner of Public Health for administrative purposes; or (2) supplant any state or federal funds otherwise available for such services.

Sec. 6. Subsection (b) of section 19a-323 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(b) If death occurred in this state, the death certificate required by law shall be filed with the registrar of vital statistics for the town in which such person died, if known, or, if not known, for the town in which the body was found. The Chief Medical Examiner, Deputy Chief Medical Examiner, associate medical examiner, an authorized assistant medical examiner or other authorized designee shall complete the cremation certificate, stating that such medical examiner or other authorized designee has made inquiry into the cause and manner of death and is of the opinion that no further examination or judicial inquiry is necessary. The cremation certificate shall be submitted to the registrar of vital statistics of the town in which such person died, if known, or, if not known, of the town in which the body was found, or with the registrar of vital statistics of the town in which the funeral director having charge of the body is located. Upon receipt of the cremation certificate, the registrar shall authorize such certificate, keep such certificate on permanent record, and issue a cremation permit, except that if the cremation certificate is submitted to the registrar of the town where the funeral director is located, such certificate shall be forwarded to the registrar of the town where the person died to be kept on permanent record. If a cremation permit must be obtained during the hours that the office of the local registrar of the town where death occurred is closed, a subregistrar appointed to serve such town may authorize such cremation permit upon receipt and review of a

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properly completed cremation permit and cremation certificate. A subregistrar who is licensed as a funeral director or embalmer pursuant to chapter 385, or the employee or agent of such funeral director or embalmer shall not issue a cremation permit to himself or herself. A subregistrar shall forward the cremation certificate to the local registrar of the town where death occurred, not later than seven days after receiving such certificate. The estate of the deceased person, if any, shall pay the sum of one hundred fifty dollars for the issuance of the cremation certificate, provided the Office of the Chief Medical Examiner shall not assess any fees for costs that are associated with the cremation of a stillborn fetus. Upon request of the Chief Medical Examiner, the Secretary of the Office of Policy and Management may waive payment of such cremation certificate fee. No cremation certificate shall be required for a permit to cremate the remains of bodies pursuant to section 19a-270a. When the cremation certificate is submitted to a town other than that where the person died, the registrar of vital statistics for such other town shall ascertain from the original removal, transit and burial permit that the certificates required by the state statutes have been received and recorded, that the body has been prepared in accordance with the Public Health Code and that the entry regarding the place of disposal is correct. Whenever the registrar finds that the place of disposal is incorrect, the registrar shall issue a corrected removal, transit and burial permit and, after inscribing and recording the original permit in the manner prescribed for sextons' reports under section 7-66, shall then immediately give written notice to the registrar for the town where the death occurred of the change in place of disposal stating the name and place of the crematory and the date of cremation. Such written notice shall be sufficient authorization to correct these items on the original certificate of death. The fee for a cremation permit shall be [~~three~~] five dollars and for the written notice one dollar. The Department of Public Health shall provide forms for cremation permits, which shall not be the same as for regular burial permits and shall include space to record

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information about the intended manner of disposition of the cremated remains, and such blanks and books as may be required by the registrars.

Approved June 12, 2018