



General Assembly

January Session, 2021

Raised Bill No. 6673

LCO No. 5888



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING THE RETENTION OF A PORTION OF THE SALES TAX ON MEALS.

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

1 Section 1. (*Effective July 1, 2021, and applicable to sales occurring on or*
2 *after July 1, 2021*) For the fiscal year commencing July 1, 2021, any
3 establishment that (1) sells meals, as defined in subdivision (13) of
4 section 12-412 of the general statutes, subject to the tax under
5 subparagraph (I) of subdivision (1) of section 12-408 of the general
6 statutes, and (2) is included in Sector 72 of the North American
7 Industrial Classification System, United States Manual, United States
8 Office of Management and Budget, 2017 edition, may retain thirteen and
9 six-tenths per cent of the tax collected by such establishment that is
10 attributable to the sale of meals. Each such establishment shall include
11 in each return required to be filed with the Department of Revenue
12 Services the total amount of the tax collected from such sales for the
13 period reported, the amount retained by such establishment and any
14 other information or documentation the Commissioner of Revenue
15 Services may require.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2021, and applicable to sales occurring on or after July 1, 2021</i>	New section

Statement of Purpose:

To allow certain establishments to retain, for the fiscal year commencing July 1, 2021, a portion of the sales tax collected on the sales of meals.

[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.]