



General Assembly

January Session, 2021

Raised Bill No. 1103

LCO No. 6688



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING EMISSIONS AND DECIBEL LEVEL TESTING, THE TAXATION OF CERTAIN MOTORCYCLES AND PARTS AND THE PASSPORT TO THE PARKS FEE.

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

1 Section 1. Subsection (c) of section 14-164c of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective October*
3 *1, 2021*):

4 (c) The commissioner shall adopt regulations, in accordance with
5 chapter 54, to implement the provisions of this section. Such regulations
6 shall include provision for a periodic inspection of air pollution control
7 equipment and compliance with or waiver of exhaust emission
8 standards or compliance with or waiver of on-board diagnostic
9 standards or other standards defined by the Commissioner of Energy
10 and Environmental Protection and approved by the Administrator of
11 the United States Environmental Protection Agency, compliance with or
12 waiver of, air pollution control system integrity standards defined by
13 the Commissioner of Energy and Environmental Protection and
14 compliance with or waiver of purge system standards defined by the

15 Commissioner of Energy and Environmental Protection. Such
16 regulations may provide for an inspection procedure using an on-board
17 diagnostic information system for all 1996 model year and newer motor
18 vehicles. Such regulations shall apply to all motor vehicles registered or
19 which will be registered in this state except: (1) Vehicles having a gross
20 weight of more than ten thousand pounds; (2) vehicles powered by
21 electricity; (3) bicycles with motors attached; (4) [motorcycles; (5)]
22 vehicles operating with a temporary registration; [(6)] (5) vehicles
23 manufactured twenty-five or more years ago; [(7)] (6) new vehicles at
24 the time of initial registration; [(8)] (7) vehicles registered but not
25 designed primarily for highway use; [(9)] (8) farm vehicles, as defined
26 in subsection (q) of section 14-49; [(10)] (9) diesel-powered type II school
27 buses; [(11)] (10) a vehicle operated by a licensed dealer or repairer
28 either to or from a location of the purchase or sale of such vehicle or for
29 the purpose of obtaining an official emissions or safety inspection; [(12)]
30 (11) vehicles that have met the inspection requirements of section 14-
31 103a and are registered by the commissioner as composite vehicles;
32 [(13)] (12) electric bicycles, as defined in section 14-1; or [(14)] (13)
33 electric foot scooters, as defined in section 14-1. On and after July 1, 2002,
34 such regulations shall exempt from the periodic inspection requirement
35 any vehicle four or less model years of age, beginning with model year
36 2003 and the previous three model years, provided that such exemption
37 shall lapse upon a finding by the Administrator of the United States
38 Environmental Protection Agency or by the Secretary of the United
39 States Department of Transportation that such exemption causes the
40 state to violate applicable federal environmental or transportation
41 planning requirements. Notwithstanding any provisions of this
42 subsection, the commissioner may require an initial emissions
43 inspection and compliance or waiver prior to registration of a new
44 motor vehicle. If the Commissioner of Energy and Environmental
45 Protection finds that it is necessary to inspect motor vehicles [which]
46 that are exempt under subdivision (1) [or (4)] of this subsection [,] or
47 motor vehicles that are four or less model years of age in order to
48 achieve compliance with federal law concerning emission reduction
49 requirements, the Commissioner of Motor Vehicles may adopt

50 regulations, in accordance with the provisions of chapter 54, to require
51 the inspection of [motorcycles,] designated motor vehicles having a
52 gross weight of more than ten thousand pounds or motor vehicles four
53 or less model years of age.

54 Sec. 2. (NEW) (*Effective October 1, 2021*) (a) (1) In addition to the
55 requirements under subsection (c) of section 14-164c of the general
56 statutes, as amended by this act, and any regulations adopted
57 thereunder regarding periodic inspection of air pollution control
58 equipment, exhaust emission standards, air pollution control system
59 integrity standards and purge system standards, each motor vehicle, as
60 defined in section 14-1 of the general statutes, shall undergo periodic
61 inspection of the maximum decibel level produced by such vehicle.
62 Such decibel level inspection shall be conducted at the time a motor
63 vehicle is presented for inspection pursuant to subsection (c) of section
64 14-164c of the general statutes, as amended by this act.

65 (2) The maximum decibel level for a motor vehicle shall not exceed
66 the maximum decibel level permitted pursuant to section 14-80a of the
67 general statutes and any regulations adopted thereunder, when the
68 decibel level is measured in accordance with the provisions of
69 subsection (c) of section 14-80a of the general statutes.

70 (3) No motor vehicle subject to the inspection requirements of this
71 subsection shall be operated upon the highways of this state unless such
72 vehicle has been presented for inspection in accordance with a schedule
73 for inspection and compliance as established by the Commissioner of
74 Motor Vehicles.

75 (b) The Commissioner of Energy and Environmental Protection shall
76 consult with the Commissioner of Motor Vehicles and furnish the
77 commissioner with technical information, including testing techniques,
78 standards and instructions for (1) emission control features and
79 equipment for motorcycles, and (2) decibel level inspections for motor
80 vehicles. Such standards shall be consistent with provisions of federal
81 law, if any, relating to control of emissions from the motorcycles

82 concerned or any regulations adopted by the Commissioner of Energy
83 and Environmental Protection or to maximum decibel levels for the
84 motor vehicles concerned. Such standards shall be periodically
85 reviewed by the Commissioner of Energy and Environmental
86 Protection and revised, if necessary, to achieve the objectives of the
87 motorcycle emission inspection program and the motor vehicle decibel
88 level inspection program.

89 (c) The Commissioner of Motor Vehicles may enter into a negotiated
90 inspection agreement or agreement with an independent contractor or
91 contractors, in accordance with the provisions of section 14-164c of the
92 general statutes, as amended by this act, to provide for the leasing,
93 construction, equipping, maintenance or operation of a system of official
94 emissions inspection stations in such numbers and locations as may be
95 required to provide motorcycle owners reasonably convenient access to
96 inspection facilities and motor vehicle owners reasonably convenient
97 access to decibel level inspection. The commissioner may amend any
98 negotiated inspection agreement entered into with an independent
99 contractor or contractors, pursuant to section 14-164c of the general
100 statutes, as amended by this act, to allow an existing inspection facility
101 to provide emissions inspection services to motorcycle owners and
102 decibel level inspection services to motor vehicle owners. Any such
103 contractor and inspection facility under this subsection shall be subject
104 to and comply with the applicable provisions set forth in section 14-164c
105 of the general statutes, as amended by this act.

106 (d) (1) The Commissioner of Motor Vehicles, with approval of the
107 Secretary of the Office of Policy and Management, shall establish, and
108 from time to time modify, the inspection fees, not to exceed twenty
109 dollars for each biennial inspection or reinspection required pursuant to
110 this section for the inspection of emission control features and
111 equipment for motorcycles. The commissioner may establish, and from
112 time to time modify, an additional fee for the inspection of the decibel
113 levels of motor vehicles, provided such fee does not exceed the fee for a
114 biennial inspection or reinspection required for emission controls
115 features and equipment. Such fees shall be paid in a manner prescribed

116 by the commissioner. If the costs to the state of the inspection program,
117 including administrative costs and payments to any independent
118 contractor, exceed the income from such fees, such excess costs shall be
119 borne by the state.

120 (2) Any person whose vehicle has been inspected at an official
121 emissions inspection station shall, if such vehicle is found not to comply
122 with any required standards, have the vehicle repaired and have the
123 right within sixty consecutive calendar days to return such vehicle to
124 the same official emissions inspection station for one reinspection
125 without charge, provided, where the sixtieth day falls on a Sunday, legal
126 holiday or a day on which the commissioner has established that special
127 circumstances or conditions exist that have caused emissions inspection
128 to be impracticable, such person may return such vehicle for
129 reinspection on the next day. The commissioner shall assess a late fee of
130 twenty dollars against the owner of a motor vehicle that has not
131 presented such motor vehicle for an emissions inspection within thirty
132 days following the expiration date of the assigned inspection period, or
133 that has not presented such motor vehicle for a reinspection within sixty
134 days following a test failure, or both. The commissioner may waive such
135 late fee when it is proven to the commissioner's satisfaction that the
136 failure to have the vehicle inspected within thirty days of the assigned
137 inspection period or during the sixty-day reinspection period was due
138 to exigent circumstances. If ownership of the motor vehicle has been
139 transferred, the new owner shall have such motor vehicle inspected
140 within thirty days of the registration of such motor vehicle. After the
141 expiration of such thirty-day period, the commissioner shall require the
142 payment of the late fee specified in this subdivision. If the thirtieth day
143 falls on a Sunday, legal holiday or a day on which the commissioner has
144 established that special circumstances or conditions exist that have
145 caused emissions inspection to be impracticable, such vehicle may be
146 inspected on the next day and no late fee shall be assessed.

147 (e) The Commissioner of Motor Vehicles may adopt regulations, in
148 accordance with the provisions of chapter 54 of the general statutes, to
149 implement the provisions of this section.

150 Sec. 3. (NEW) (*Effective October 1, 2021*) (a) No person shall fail to
151 maintain in good working order or remove, dismantle or otherwise
152 cause to be inoperative any equipment or feature of a motor vehicle that
153 limits the maximum decibel level produced by such motor vehicle to a
154 level that is equal to or below the maximum decibel level permitted
155 pursuant to section 14-80a of the general statutes and any regulations
156 adopted thereunder. Any such failure to maintain in good working
157 order or removal, dismantling or causing of inoperability shall subject
158 the owner thereof to revocation of registration for such vehicle by the
159 Commissioner of Motor Vehicles unless all parts and equipment
160 constituting elements of decibel control have been made operable and
161 in good working order within sixty days of notice by said commissioner
162 of such violation. Any such failure shall be considered a failure to
163 comply with the periodic inspection requirements established under
164 subsection (a) of section 2 of this act. As used in this section, "motor
165 vehicle" has the same meaning as provided in section 14-1 of the general
166 statutes.

167 (b) No motor vehicle subject to the inspection requirements of section
168 2 of this act shall be operated upon the highways of this state unless such
169 vehicle has been presented for inspection in accordance with a schedule
170 for inspection and compliance as established by the commissioner. The
171 commissioner shall grant waivers from compliance with standards for
172 vehicles that fail any required inspection and require an unreasonable
173 cost of repair, as determined by the commissioner, to bring the vehicle
174 into compliance. The commissioner may determine compliance of a
175 vehicle that has failed a decibel level retest by means of a complete
176 physical and functional diagnosis and inspection of the vehicle,
177 showing that no additional noise-related repairs are needed. An
178 extension of time, not to exceed the period of inspection frequency, may
179 be granted to obtain needed repairs on a vehicle in the case of economic
180 hardship of the owner. Only one such extension may be granted for any
181 vehicle.

182 (c) No motor vehicle dealer licensed under section 14-52 of the
183 general statutes shall sell any motor vehicle unless such motor vehicle

184 (1) is in compliance with subsections (a) and (b) of section 2 of this act
185 and any regulations adopted under section 2 of this act, and (2) has
186 passed an emissions and decibel level inspection conducted in
187 accordance with said subsections and regulations. No person, firm or
188 corporation shall operate or allow to be operated any motor vehicle that
189 has not been inspected and found to be in compliance with the
190 provisions of section 2 of this act and any regulations adopted
191 thereunder. Operation in violation of said subsections or regulations
192 shall be an infraction for each violation, except that the fine for a first
193 violation shall be fifty dollars. The commissioner may deny the issuance
194 of registration to the owner of a motor vehicle, or the renewal of
195 registration to any such owner, or suspend or revoke any registration
196 that has been issued, if such motor vehicle is not in compliance with the
197 inspection requirements of section 2 of this act, or such owner has failed
198 to pay any fee required by the provisions of section 2 of this act.

199 (d) Each motor vehicle dealer shall include with each sales tax return
200 filed with the Department of Revenue Services a statement attesting that
201 each motor vehicle sold during the period for which such return is filed
202 was in compliance with the provisions of subdivision (2) of subsection
203 (a) of section 2 of this act at the time of the sale.

204 (e) The commissioner may adopt regulations, in accordance with the
205 provisions of chapter 54 of the general statutes, to implement the
206 provisions of this section.

207 Sec. 4. Section 22a-6a of the general statutes is repealed and the
208 following is substituted in lieu thereof (*Effective October 1, 2021*):

209 (a) Any person who knowingly or negligently violates any provision
210 of section 14-100b, [or] 14-164c, as amended by this act, or section 2 of
211 this act, subdivision (3) of subsection (b) of section 15-121, section 15-
212 171, 15-172, 15-175, 22a-5, 22a-6 or 22a-7, chapter 440, chapter 441,
213 section 22a-69 or 22a-74, subsection (b) of section 22a-134p, section 22a-
214 162, 22a-171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-
215 184, 22a-190, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-225, 22a-

216 231, 22a-336, 22a-342, 22a-345, 22a-346, 22a-347, 22a-349a, 22a-358, 22a-
217 359, 22a-361, 22a-362, 22a-365 to 22a-379, inclusive, 22a-401 to 22a-411,
218 inclusive, 22a-416, 22a-417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-
219 449, 22a-450, 22a-451, 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or
220 any regulation, order or permit adopted or issued thereunder by the
221 Commissioner of Energy and Environmental Protection shall be liable
222 to the state for the reasonable costs and expenses of the state in
223 detecting, investigating, controlling and abating such violation. Such
224 person shall also be liable to the state for the reasonable costs and
225 expenses of the state in restoring the air, waters, lands and other natural
226 resources of the state, including plant, wild animal and aquatic life to
227 their former condition insofar as practicable and reasonable, or, if
228 restoration is not practicable or reasonable, for any damage, temporary
229 or permanent, caused by such violation to the air, waters, lands or other
230 natural resources of the state, including plant, wild animal and aquatic
231 life and to the public trust therein. Institution of a suit to recover for such
232 damage, costs and expenses shall not preclude the application of any
233 other remedies.

234 (b) Whenever two or more persons knowingly or negligently violate
235 any provision of section 14-100b, [or] 14-164c, as amended by this act, or
236 section 2 of this act, subdivision (3) of subsection (b) of section 15-121,
237 section 15-171, 15-172, 15-175, 22a-5, 22a-6 or 22a-7, chapter 440, chapter
238 441, subsection (b) of section 22a-134p, section 22a-162, 22a-171, 22a-174,
239 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-184, 22a-190, 22a-208,
240 22a-208a, 22a-209, 22a-213, 22a-220, 22a-225, 22a-231, 22a-336, 22a-342,
241 22a-345, 22a-346, 22a-347, 22a-349a, 22a-358, 22a-359, 22a-361, 22a-362,
242 22a-365 to 22a-379, inclusive, 22a-401 to 22a-411, inclusive, 22a-416, 22a-
243 417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-449, 22a-450, 22a-451,
244 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or any regulation, order or
245 permit adopted or issued thereunder by the commissioner and
246 responsibility for the damage caused thereby is not reasonably
247 apportionable, such persons shall, subject to a right of equal
248 contribution, be jointly and severally liable under this section.

249 (c) Any person whose acts outside Connecticut contribute to

250 environmental damage in Connecticut shall be subject to suit under this
251 section if such person is subject to in personam jurisdiction within this
252 state pursuant to section 52-59b, or if such person, in person or through
253 an agent, expects or should reasonably expect his acts outside this state
254 to have an effect upon the environment in this state and process upon
255 any such person shall be served in the manner set forth in section 52-
256 59b.

257 Sec. 5. Subsection (a) of section 22a-6b of the general statutes is
258 repealed and the following is substituted in lieu thereof (*Effective October*
259 *1, 2021*):

260 (a) The Commissioner of Energy and Environmental Protection shall
261 adopt regulations, in accordance with the provisions of chapter 54, to
262 establish a schedule setting forth the amounts, or the ranges of amounts,
263 or a method for calculating the amount of the civil penalties which may
264 become due under this section. Such schedule or method may be
265 amended from time to time in the same manner as for adoption
266 provided any such regulations which become effective after July 1, 1993,
267 shall only apply to violations which occur after said date. The civil
268 penalties established for each violation shall be of such amount as to
269 insure immediate and continued compliance with applicable laws,
270 regulations, orders and permits. Such civil penalties shall not exceed the
271 following amounts:

272 (1) For failure to file any registration, other than a registration for a
273 general permit, for failure to file any plan, report or record, or any
274 application for a permit, for failure to obtain any certification, for failure
275 to display any registration, permit or order, or file any other information
276 required pursuant to any provision of section 14-100b or 14-164c,
277 subdivision (3) of subsection (b) of section 15-121, section 15-171, 15-172,
278 15-175, 22a-5, 22a-6, 22a-7, 22a-32, 22a-39 or 22a-42a, 22a-45a, chapter
279 441, sections 22a-134 to 22a-134d, inclusive, subsection (b) of section 22a-
280 134p, section 22a-171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-
281 183, 22a-184, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-231, 22a-
282 245a, 22a-336, 22a-342, 22a-345, 22a-346, 22a-347, 22a-349a, 22a-354p,

283 22a-358, 22a-359, 22a-361, 22a-362, 22a-368, 22a-401 to 22a-405, inclusive,
284 22a-411, 22a-411a, 22a-416, 22a-417, 22a-424 to 22a-433, inclusive, 22a-
285 447, 22a-449, 22a-450, 22a-451, 22a-454, 22a-458, 22a-461, 22a-462 or 22a-
286 471, or any regulation, order or permit adopted or issued thereunder by
287 the commissioner, and for other violations of similar character as set
288 forth in such schedule or schedules, no more than one thousand dollars
289 for said violation and in addition no more than one hundred dollars for
290 each day during which such violation continues;

291 (2) For deposit, placement, removal, disposal, discharge or emission
292 of any material or substance or electromagnetic radiation or the causing
293 of, engaging in or maintaining of any condition or activity in violation
294 of any provision of section 14-100b, [or] 14-164c or section 2 of this act,
295 subdivision (3) of subsection (b) of section 15-121, section 15-171, 15-172,
296 15-175, 22a-5, 22a-6, 22a-7, 22a-32, 22a-39 or 22a-42a, 22a-45a, chapter
297 441, sections 22a-134 to 22a-134d, inclusive, section 22a-69 or 22a-74,
298 subsection (b) of section 22a-134p, section 22a-162, 22a-171, 22a-174, 22a-
299 175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-184, 22a-190, 22a-208, 22a-
300 208a, 22a-209, 22a-213, 22a-220, 22a-336, 22a-342, 22a-345, 22a-346, 22a-
301 347, 22a-349a, 22a-354p, 22a-358, 22a-359, 22a-361, 22a-362, 22a-368, 22a-
302 401 to 22a-405, inclusive, 22a-411, 22a-411a, 22a-416, 22a-417, 22a-424 to
303 22a-433, inclusive, 22a-447, 22a-449, 22a-450, 22a-451, 22a-454, 22a-458,
304 22a-461, 22a-462 or 22a-471, or any regulation, order or permit adopted
305 thereunder by the commissioner, and for other violations of similar
306 character as set forth in such schedule or schedules, no more than
307 twenty-five thousand dollars for said violation for each day during
308 which such violation continues;

309 (3) For violation of the terms of any final order of the commissioner,
310 except final orders under subsection (d) of this section and emergency
311 orders and cease and desist orders as set forth in subdivision (4) of this
312 subsection, for violation of the terms of any permit issued by the
313 commissioner, and for other violations of similar character as set forth
314 in such schedule or schedules, no more than twenty-five thousand
315 dollars for said violation for each day during which such violation
316 continues;

317 (4) For violation of any emergency order or cease and desist order of
318 the commissioner, and for other violations of similar character as set
319 forth in such schedule or schedules, no more than twenty-five thousand
320 dollars for said violation for each day during which such violation
321 continues;

322 (5) For failure to make an immediate report required pursuant to
323 subdivision (3) of subsection (a) of section 22a-135, or a report required
324 by the department pursuant to subsection (b) of section 22a-135, no
325 more than twenty-five thousand dollars per violation per day;

326 (6) For violation of any provision of the state's hazardous waste
327 program, no more than twenty-five thousand dollars per violation per
328 day;

329 (7) For wilful violation of any condition imposed pursuant to section
330 26-313 which leads to the destruction of, or harm to, any rare, threatened
331 or endangered species, no more than ten thousand dollars per violation
332 per day;

333 (8) For violation of any provision of sections 22a-608 to 22a-611,
334 inclusive, no more than the amount established by Section 325 of the
335 Emergency Planning and Community Right-To-Know Act of 1986 (42
336 USC 11001 et seq.) for a violation of Section 302, 304 or 311 to 313,
337 inclusive, of said act.

338 Sec. 6. Section 22a-9 of the general statutes is repealed and the
339 following is substituted in lieu thereof (*Effective October 1, 2021*):

340 The commissioner shall act as the official agent of the state in all
341 matters affecting the purposes of this title and sections 2-20a, 5-238a,
342 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a) of
343 section 7-131g, sections 7-131i, 7-131l, subsection (a) of section 10-409,
344 subdivisions (51) and (52) of section 12-81, subdivisions (21) and (22) of
345 section 12-412, subsections (a) and (b) of section 13a-94, sections 13a-
346 142a, 13b-56, 13b-57, 14-100b, 14-164c, as amended by this act, section 2
347 of this act, chapter 268, sections 16a-103, 22-91c, 22-91e, subsections (b)

348 and (c) of section 22a-148, section 22a-150, subdivisions (2) and (3) of
349 section 22a-151, sections 22a-153, 22a-154, 22a-155, 22a-158, chapter
350 446c, sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,
351 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter
352 462, section 25-34, chapter 477, subsection (b) of section 25-128,
353 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-
354 257, 26-297, 26-303 and 47-46a, under any federal laws now or hereafter
355 to be enacted and as the official agent of any municipality, district,
356 region or authority or other recognized legal entity in connection with
357 the grant or advance of any federal or other funds or credits to the state
358 or through the state, to its political subdivisions.

359 Sec. 7. Subdivision (1) of subsection (a) of section 12-431 of the general
360 statutes is repealed and the following is substituted in lieu thereof
361 (*Effective October 1, 2021, and applicable to sales occurring on or after October*
362 *1, 2021*):

363 (a) (1) (A) Except as otherwise provided in subdivision (2) or (3) of
364 this subsection, in case of the purchase of any motor vehicle,
365 snowmobile, vessel or aircraft other than from a licensed motor vehicle
366 dealer or licensed motor vehicle lessor, a snowmobile dealer, a licensed
367 marine dealer or a retailer of aircraft, respectively, the receipts therefrom
368 shall not be included in the measure of the sales tax, but the purchaser
369 thereof shall pay a use tax on the total purchase price thereof to the
370 Commissioner of Revenue Services, as provided in section 12-411, as
371 amended by this act, in the case of tangible personal property purchased
372 from a retailer, and, in the case of motor vehicles, vessels and
373 snowmobiles, before obtaining an original or transferal registration, in
374 accordance with regulations prescribed by the Commissioner of
375 Revenue Services and on forms approved by the Commissioner of
376 Revenue Services and the Commissioner of Motor Vehicles, and, in the
377 case of aircraft, before obtaining an original or transferal registration, in
378 accordance with regulations prescribed by the Commissioner of
379 Revenue Services and on forms approved by the Commissioner of
380 Revenue Services and the Commissioner of Transportation.

381 (B) Each person, other than an employee of a licensed motor vehicle
382 dealer or licensed motor vehicle lessor, who sells a motor vehicle shall
383 provide to the purchaser of such motor vehicle a written statement
384 attesting that such motor vehicle was in compliance with the provisions
385 of subdivision (2) of subsection (a) of section 2 of this act at the time of
386 purchase. Such purchaser shall include a copy of such statement with
387 the payment of the use tax pursuant to subparagraph (A) of this
388 subdivision.

389 Sec. 8. Subdivision (1) of section 12-408 of the general statutes is
390 repealed and the following is substituted in lieu thereof (*Effective October*
391 *1, 2021, and applicable to sales occurring on or after October 1, 2021*):

392 (1) (A) For the privilege of making any sales, as defined in
393 subdivision (2) of subsection (a) of section 12-407, at retail, in this state
394 for a consideration, a tax is hereby imposed on all retailers at the rate of
395 six and thirty-five-hundredths per cent of the gross receipts of any
396 retailer from the sale of all tangible personal property sold at retail or
397 from the rendering of any services constituting a sale in accordance with
398 subdivision (2) of subsection (a) of section 12-407, except, in lieu of said
399 rate, the rates provided in subparagraphs (B) to [(I)] (J), inclusive, of this
400 subdivision;

401 (B) (i) At a rate of fifteen per cent with respect to each transfer of
402 occupancy, from the total amount of rent received by a hotel or lodging
403 house for the first period not exceeding thirty consecutive calendar
404 days;

405 (ii) At a rate of eleven per cent with respect to each transfer of
406 occupancy, from the total amount of rent received by a bed and
407 breakfast establishment for the first period not exceeding thirty
408 consecutive calendar days;

409 (C) With respect to the sale of a motor vehicle to any individual who
410 is a member of the armed forces of the United States and is on full-time
411 active duty in Connecticut and who is considered, under 50 App USC
412 574, a resident of another state, or to any such individual and the spouse

413 thereof, at a rate of four and one-half per cent of the gross receipts of any
414 retailer from such sales, provided such retailer requires and maintains a
415 declaration by such individual, prescribed as to form by the
416 commissioner and bearing notice to the effect that false statements made
417 in such declaration are punishable, or other evidence, satisfactory to the
418 commissioner, concerning the purchaser's state of residence under 50
419 App USC 574;

420 (D) (i) With respect to the sales of computer and data processing
421 services occurring on or after July 1, 2001, at the rate of one per cent, and
422 (ii) with respect to sales of Internet access services, on and after July 1,
423 2001, such services shall be exempt from such tax;

424 (E) (i) With respect to the sales of labor that is otherwise taxable under
425 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
426 12-407 on existing vessels and repair or maintenance services on vessels
427 occurring on and after July 1, 1999, such services shall be exempt from
428 such tax;

429 (ii) With respect to the sale of a vessel, a motor for a vessel or a trailer
430 used for transporting a vessel, at the rate of two and ninety-nine-
431 hundredths per cent, except that the sale of a vessel shall be exempt from
432 such tax if such vessel is docked in this state for sixty or fewer days in a
433 calendar year;

434 (iii) With respect to the sale of dyed diesel fuel, as defined in
435 subsection (d) of section 12-487, sold by a marine fuel dock exclusively
436 for marine purposes, at the rate of two and ninety-nine-hundredths per
437 cent;

438 (F) With respect to patient care services for which payment is
439 received by the hospital on or after July 1, 1999, and prior to July 1, 2001,
440 at the rate of five and three-fourths per cent and on and after July 1, 2001,
441 such services shall be exempt from such tax;

442 (G) With respect to the rental or leasing of a passenger motor vehicle
443 for a period of thirty consecutive calendar days or less, at a rate of nine

444 and thirty-five-hundredths per cent;

445 (H) With respect to the sale of (i) a motor vehicle for a sales price
446 exceeding fifty thousand dollars, at a rate of seven and three-fourths per
447 cent on the entire sales price, (ii) jewelry, whether real or imitation, for
448 a sales price exceeding five thousand dollars, at a rate of seven and
449 three-fourths per cent on the entire sales price, and (iii) an article of
450 clothing or footwear intended to be worn on or about the human body,
451 a handbag, luggage, umbrella, wallet or watch for a sales price
452 exceeding one thousand dollars, at a rate of seven and three-fourths per
453 cent on the entire sales price. For purposes of this subparagraph, "motor
454 vehicle" has the meaning provided in section 14-1, but does not include
455 a motor vehicle subject to the provisions of subparagraph (C) of this
456 subdivision, a motor vehicle having a gross vehicle weight rating over
457 twelve thousand five hundred pounds, or a motor vehicle having a
458 gross vehicle weight rating of twelve thousand five hundred pounds or
459 less that is not used for private passenger purposes, but is designed or
460 used to transport merchandise, freight or persons in connection with
461 any business enterprise and issued a commercial registration or more
462 specific type of registration by the Department of Motor Vehicles;

463 (I) With respect to the sale of meals, as defined in subdivision (13) of
464 section 12-412, sold by an eating establishment, caterer or grocery store;
465 and spirituous, malt or vinous liquors, soft drinks, sodas or beverages
466 such as are ordinarily dispensed at bars and soda fountains, or in
467 connection therewith; in addition to the tax imposed under
468 subparagraph (A) of this subdivision, at the rate of one per cent;

469 (J) (i) Notwithstanding the provisions of subparagraph (C) or (H) of
470 this subdivision, with respect to the sale of a motorcycle that exceeds the
471 maximum decibel level permitted pursuant to section 14-80a and any
472 regulations adopted thereunder, at the rate of fifty per cent;

473 (ii) With respect to the sale of an aftermarket motorcycle muffler that
474 exceeds the maximum decibel level permitted pursuant to section 14-
475 80a and any regulations adopted thereunder, at the rate of fifty per cent;

476 [(J)] (K) The rate of tax imposed by this chapter shall be applicable to
477 all retail sales upon the effective date of such rate, except that a new rate
478 that represents an increase in the rate applicable to the sale shall not
479 apply to any sales transaction wherein a binding sales contract without
480 an escalator clause has been entered into prior to the effective date of the
481 new rate and delivery is made within ninety days after the effective date
482 of the new rate. For the purposes of payment of the tax imposed under
483 this section, any retailer of services taxable under subdivision (37) of
484 subsection (a) of section 12-407, who computes taxable income, for
485 purposes of taxation under the Internal Revenue Code of 1986, or any
486 subsequent corresponding internal revenue code of the United States,
487 as amended from time to time, on an accounting basis that recognizes
488 only cash or other valuable consideration actually received as income
489 and who is liable for such tax only due to the rendering of such services
490 may make payments related to such tax for the period during which
491 such income is received, without penalty or interest, without regard to
492 when such service is rendered;

493 [(K)] (L) (i) For calendar quarters ending on or after September 30,
494 2019, the commissioner shall deposit into the regional planning
495 incentive account, established pursuant to section 4-66k, six and seven-
496 tenths per cent of the amounts received by the state from the tax
497 imposed under subparagraph (B) of this subdivision and ten and seven-
498 tenths per cent of the amounts received by the state from the tax
499 imposed under subparagraph (G) of this subdivision;

500 (ii) For calendar quarters ending on or after September 30, 2018, the
501 commissioner shall deposit into the Tourism Fund established under
502 section 10-395b ten per cent of the amounts received by the state from
503 the tax imposed under subparagraph (B) of this subdivision;

504 [(L)] (M) For calendar months commencing on or after July 1, 2021,
505 the commissioner shall deposit into the municipal revenue sharing
506 account established pursuant to section 4-66l seven and nine-tenths per
507 cent of the amounts received by the state from the tax imposed under
508 subparagraph (A) of this subdivision; and

509 [(M)] (N) (i) For calendar months commencing on or after July 1, 2017,
510 the commissioner shall deposit into the Special Transportation Fund
511 established under section 13b-68 seven and nine-tenths per cent of the
512 amounts received by the state from the tax imposed under
513 subparagraph (A) of this subdivision;

514 (ii) For calendar months commencing on or after July 1, 2018, but
515 prior to July 1, 2019, the commissioner shall deposit into the Special
516 Transportation Fund established under section 13b-68 eight per cent of
517 the amounts received by the state from the tax imposed under
518 subparagraphs (A) and (H) of this subdivision on the sale of a motor
519 vehicle;

520 (iii) For calendar months commencing on or after July 1, 2019, but
521 prior to July 1, 2020, the commissioner shall deposit into the Special
522 Transportation Fund established under section 13b-68 seventeen per
523 cent of the amounts received by the state from the tax imposed under
524 subparagraphs (A) and (H) of this subdivision on the sale of a motor
525 vehicle;

526 (iv) For calendar months commencing on or after July 1, 2020, but
527 prior to July 1, 2021, the commissioner shall deposit into the Special
528 Transportation Fund established under section 13b-68 twenty-five per
529 cent of the amounts received by the state from the tax imposed under
530 subparagraphs (A) and (H) of this subdivision on the sale of a motor
531 vehicle;

532 (v) For calendar months commencing on or after July 1, 2021, but
533 prior to July 1, 2022, the commissioner shall deposit into the Special
534 Transportation Fund established under section 13b-68 seventy-five per
535 cent of the amounts received by the state from the tax imposed under
536 subparagraphs (A) and (H) of this subdivision on the sale of a motor
537 vehicle; and

538 (vi) For calendar months commencing on or after July 1, 2022, the
539 commissioner shall deposit into the Special Transportation Fund
540 established under section 13b-68 one hundred per cent of the amounts

541 received by the state from the tax imposed under subparagraphs (A)
542 and (H) of this subdivision on the sale of a motor vehicle.

543 Sec. 9. Subdivision (1) of section 12-411 of the general statutes is
544 repealed and the following is substituted in lieu thereof (*Effective October*
545 *1, 2021, and applicable to sales occurring on or after October 1, 2021*):

546 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
547 consumption or any other use in this state of tangible personal property
548 purchased from any retailer for storage, acceptance, consumption or any
549 other use in this state, the acceptance or receipt of any services
550 constituting a sale in accordance with subdivision (2) of subsection (a)
551 of section 12-407, purchased from any retailer for consumption or use in
552 this state, or the storage, acceptance, consumption or any other use in
553 this state of tangible personal property which has been manufactured,
554 fabricated, assembled or processed from materials by a person, either
555 within or without this state, for storage, acceptance, consumption or any
556 other use by such person in this state, to be measured by the sales price
557 of materials, at the rate of six and thirty-five-hundredths per cent of the
558 sales price of such property or services, except, in lieu of said rate:

559 (B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging
560 house for the first period not exceeding thirty consecutive calendar
561 days;

562 (ii) At a rate of eleven per cent of the rent paid to a bed and breakfast
563 establishment for the first period not exceeding thirty consecutive
564 calendar days;

565 (C) With respect to the storage, acceptance, consumption or use in
566 this state of a motor vehicle purchased from any retailer for storage,
567 acceptance, consumption or use in this state by any individual who is a
568 member of the armed forces of the United States and is on full-time
569 active duty in Connecticut and who is considered, under 50 App USC
570 574, a resident of another state, or to any such individual and the spouse
571 of such individual at a rate of four and one-half per cent of the sales price
572 of such vehicle, provided such retailer requires and maintains a

573 declaration by such individual, prescribed as to form by the
574 commissioner and bearing notice to the effect that false statements made
575 in such declaration are punishable, or other evidence, satisfactory to the
576 commissioner, concerning the purchaser's state of residence under 50
577 App USC 574;

578 (D) (i) With respect to the acceptance or receipt in this state of labor
579 that is otherwise taxable under subparagraph (C) or (G) of subdivision
580 (2) of subsection (a) of section 12-407 on existing vessels and repair or
581 maintenance services on vessels occurring on and after July 1, 1999, such
582 services shall be exempt from such tax;

583 (ii) (I) With respect to the storage, acceptance or other use of a vessel
584 in this state, at the rate of two and ninety-nine-hundredths per cent,
585 except that such storage, acceptance or other use shall be exempt from
586 such tax if such vessel is docked in this state for sixty or fewer days in a
587 calendar year;

588 (II) With respect to the storage, acceptance or other use of a motor for
589 a vessel or a trailer used for transporting a vessel in this state, at the rate
590 of two and ninety-nine-hundredths per cent;

591 (III) With respect to the storage, acceptance or other use of dyed diesel
592 fuel, as defined in subsection (d) of section 12-487, exclusively for
593 marine purposes, at the rate of two and ninety-nine-hundredths per
594 cent;

595 (E) (i) With respect to the acceptance or receipt in this state of
596 computer and data processing services purchased from any retailer for
597 consumption or use in this state occurring on or after July 1, 2001, at the
598 rate of one per cent of such services, and (ii) with respect to the
599 acceptance or receipt in this state of Internet access services, on and after
600 July 1, 2001, such services shall be exempt from such tax;

601 (F) With respect to the acceptance or receipt in this state of patient
602 care services purchased from any retailer for consumption or use in this
603 state for which payment is received by the hospital on or after July 1,

604 1999, and prior to July 1, 2001, at the rate of five and three-fourths per
605 cent and on and after July 1, 2001, such services shall be exempt from
606 such tax;

607 (G) With respect to the rental or leasing of a passenger motor vehicle
608 for a period of thirty consecutive calendar days or less, at a rate of nine
609 and thirty-five-hundredths per cent;

610 (H) With respect to the acceptance or receipt in this state of (i) a motor
611 vehicle for a sales price exceeding fifty thousand dollars, at a rate of
612 seven and three-fourths per cent on the entire sales price, (ii) jewelry,
613 whether real or imitation, for a sales price exceeding five thousand
614 dollars, at a rate of seven and three-fourths per cent on the entire sales
615 price, and (iii) an article of clothing or footwear intended to be worn on
616 or about the human body, a handbag, luggage, umbrella, wallet or
617 watch for a sales price exceeding one thousand dollars, at a rate of seven
618 and three-fourths per cent on the entire sales price. For purposes of this
619 subparagraph, "motor vehicle" has the meaning provided in section 14-
620 1, but does not include a motor vehicle subject to the provisions of
621 subparagraph (C) of this subdivision, a motor vehicle having a gross
622 vehicle weight rating over twelve thousand five hundred pounds, or a
623 motor vehicle having a gross vehicle weight rating of twelve thousand
624 five hundred pounds or less that is not used for private passenger
625 purposes, but is designed or used to transport merchandise, freight or
626 persons in connection with any business enterprise and issued a
627 commercial registration or more specific type of registration by the
628 Department of Motor Vehicles;

629 (I) With respect to the acceptance or receipt in this state of meals, as
630 defined in subdivision (13) of section 12-412, sold by an eating
631 establishment, caterer or grocery store; and spirituous, malt or vinous
632 liquors, soft drinks, sodas or beverages such as are ordinarily dispensed
633 at bars and soda fountains, or in connection therewith; in addition to the
634 tax imposed under subparagraph (A) of this subdivision, at the rate of
635 one per cent;

636 (J) (i) Notwithstanding the provisions of subparagraph (C) or (H) of
637 this subdivision, with respect to the storage, acceptance, consumption
638 or use in this state of a motorcycle that exceeds the maximum decibel
639 level permitted pursuant to section 14-80a and any regulations adopted
640 thereunder, at the rate of fifty per cent;

641 (ii) With respect to the storage, acceptance, consumption or use in this
642 state of an aftermarket motorcycle muffler that exceeds the maximum
643 decibel level permitted pursuant to section 14-80a and any regulations
644 adopted thereunder, at the rate of fifty per cent;

645 ~~[(J)]~~ (K) (i) For calendar quarters ending on or after September 30,
646 2019, the commissioner shall deposit into the regional planning
647 incentive account, established pursuant to section 4-66k, six and seven-
648 tenths per cent of the amounts received by the state from the tax
649 imposed under subparagraph (B) of this subdivision and ten and seven-
650 tenths per cent of the amounts received by the state from the tax
651 imposed under subparagraph (G) of this subdivision;

652 (ii) For calendar quarters ending on or after September 30, 2018, the
653 commissioner shall deposit into the Tourism Fund established under
654 section 10-395b ten per cent of the amounts received by the state from
655 the tax imposed under subparagraph (B) of this subdivision;

656 ~~[(K)]~~ (L) For calendar months commencing on or after July 1, 2021,
657 the commissioner shall deposit into said municipal revenue sharing
658 account seven and nine-tenths per cent of the amounts received by the
659 state from the tax imposed under subparagraph (A) of this subdivision;
660 and

661 ~~[(L)]~~ (M) (i) For calendar months commencing on or after July 1, 2017,
662 the commissioner shall deposit into said Special Transportation Fund
663 seven and nine-tenths per cent of the amounts received by the state from
664 the tax imposed under subparagraph (A) of this subdivision;

665 (ii) For calendar months commencing on or after July 1, 2018, but
666 prior to July 1, 2019, the commissioner shall deposit into the Special

667 Transportation Fund established under section 13b-68 eight per cent of
668 the amounts received by the state from the tax imposed under
669 subparagraphs (A) and (H) of this subdivision on the acceptance or
670 receipt in this state of a motor vehicle;

671 (iii) For calendar months commencing on or after July 1, 2019, but
672 prior to July 1, 2020, the commissioner shall deposit into the Special
673 Transportation Fund established under section 13b-68 seventeen per
674 cent of the amounts received by the state from the tax imposed under
675 subparagraphs (A) and (H) of this subdivision on the acceptance or
676 receipt in this state of a motor vehicle;

677 (iv) For calendar months commencing on or after July 1, 2020, but
678 prior to July 1, 2021, the commissioner shall deposit into the Special
679 Transportation Fund established under section 13b-68 twenty-five per
680 cent of the amounts received by the state from the tax imposed under
681 subparagraphs (A) and (H) of this subdivision on the acceptance or
682 receipt in this state of a motor vehicle;

683 (v) For calendar months commencing on or after July 1, 2021, but
684 prior to July 1, 2022, the commissioner shall deposit into the Special
685 Transportation Fund established under section 13b-68 seventy-five per
686 cent of the amounts received by the state from the tax imposed under
687 subparagraphs (A) and (H) of this subdivision on the acceptance or
688 receipt in this state of a motor vehicle; and

689 (vi) For calendar months commencing on or after July 1, 2022, the
690 commissioner shall deposit into the Special Transportation Fund
691 established under section 13b-68 one hundred per cent of the amounts
692 received by the state from the tax imposed under subparagraphs (A)
693 and (H) of this subdivision on the acceptance or receipt in this state of a
694 motor vehicle.

695 Sec. 10. Section 14-49b of the general statutes is repealed and the
696 following is substituted in lieu thereof (*Effective October 1, 2021*):

697 (a) For each new registration or renewal of registration of any motor

698 vehicle with the Commissioner of Motor Vehicles pursuant to this
699 chapter, the person registering such vehicle shall pay to the
700 commissioner a fee of fifteen dollars for registration for a triennial
701 period, ten dollars for registration for a biennial period and five dollars
702 for registration for an annual period, except that any individual who is
703 sixty-five years of age or older on or after January 1, 1994, may, at the
704 discretion of such individual, pay the fee for a one-year period if such
705 individual obtains a one-year registration under subsection (a) of
706 section 14-49. The provisions of this subsection shall not apply to any
707 motor vehicle that is not self-propelled, that is electrically powered, or
708 that is exempted from payment of a registration fee. This fee may be
709 identified as the "federal Clean Air Act fee" on any registration form
710 provided by the commissioner. Payments collected pursuant to the
711 provisions of this section shall be deposited as follows: (1) Fifty-seven
712 and one-half per cent of such payments collected shall be deposited into
713 the Special Transportation Fund established pursuant to section 13b-68,
714 and (2) forty-two and one-half per cent of such payments collected shall
715 be deposited into the General Fund. The fee required by this subsection
716 is in addition to any other fees prescribed by any other provision of this
717 title for the registration of a motor vehicle. No part of the federal Clean
718 Air Act fee shall be subject to a refund under subsection (z) of section
719 14-49.

720 (b) (1) For each new registration or renewal of registration of any
721 motor vehicle with the Commissioner of Motor Vehicles pursuant to this
722 chapter, the person registering such vehicle shall pay to the
723 commissioner a fee of fifteen dollars for registration for a triennial
724 period or ten dollars for registration for a biennial period for the
725 following registration types: Passenger, motorcycle, motor home,
726 combination or antique. Any person who is sixty-five years or older and
727 who obtains a one-year registration renewal under section 14-49 for
728 such registration type shall pay five dollars for the annual registration
729 period. The provisions of this subsection shall not apply to any motor
730 vehicle that is not self-propelled or that is exempted from payment of a
731 registration fee.

732 (2) On and after October 1, 2021, any person registering or renewing
 733 the registration of any motor vehicle under subdivision (1) of this
 734 subsection shall only be required to pay the fee under said subdivision
 735 for one such vehicle.

736 (3) This fee shall be identified as the "Passport to the Parks Fee" on
 737 [any] the applicable registration form provided by the commissioner.
 738 Payments collected pursuant to the provisions of this subsection shall
 739 be deposited in the Passport to the Parks account established pursuant
 740 to section 23-15h. The fee required by this subsection is in addition to
 741 any other fees prescribed by any other provision of this title for the
 742 registration of a motor vehicle. No part of the "Passport to the Parks Fee"
 743 shall be subject to a refund under subsection (z) of section 14-49.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021</i>	14-164c(c)
Sec. 2	<i>October 1, 2021</i>	New section
Sec. 3	<i>October 1, 2021</i>	New section
Sec. 4	<i>October 1, 2021</i>	22a-6a
Sec. 5	<i>October 1, 2021</i>	22a-6b(a)
Sec. 6	<i>October 1, 2021</i>	22a-9
Sec. 7	<i>October 1, 2021, and applicable to sales occurring on or after October 1, 2021</i>	12-431(a)(1)
Sec. 8	<i>October 1, 2021, and applicable to sales occurring on or after October 1, 2021</i>	12-408(1)
Sec. 9	<i>October 1, 2021, and applicable to sales occurring on or after October 1, 2021</i>	12-411(1)
Sec. 10	<i>October 1, 2021</i>	14-49b

Statement of Purpose:

To require emissions and decibel level testing for motor vehicles and motorcycles, establish a higher rate of sales and use taxes for

motorcycles and aftermarket motorcycle mufflers that exceed the maximum allowable decibel level and limit the Passport to the Parks fee to one vehicle per owner.

[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.]