



General Assembly

Substitute Bill No. 1103

January Session, 2021



**AN ACT CONCERNING EMISSIONS AND DECIBEL LEVEL TESTING
AND THE TAXATION OF CERTAIN MOTORCYCLES AND PARTS.**

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2 repealed and the following is substituted in lieu thereof (*Effective October*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, that is subject to such
61 requirements shall undergo periodic inspection of the maximum decibel
62 level produced by such vehicle. Such decibel level inspection shall be
63 conducted at the time a motor vehicle is presented for inspection
64 pursuant to subsection (c) of section 14-164c of the general statutes, as
65 amended by this act.

66 (2) The maximum decibel level for a motor vehicle shall not exceed
67 the maximum decibel level permitted pursuant to section 14-80a of the
68 general statutes and any regulations adopted thereunder, when the
69 decibel level is measured in accordance with the provisions of
70 subsection (c) of section 14-80a of the general statutes. (b) The
71 Commissioner of Energy and Environmental Protection shall consult
72 with the Commissioner of Motor Vehicles and furnish the commissioner
73 with technical information, including testing techniques, standards and
74 instructions for (1) emission control features and equipment for
75 motorcycles, and (2) decibel level inspections for motor vehicles. Such
76 standards shall be consistent with provisions of federal law, if any,
77 relating to control of emissions from the motorcycles concerned or any
78 regulations adopted by the Commissioner of Energy and Environmental
79 Protection or to maximum decibel levels for the motor vehicles
80 concerned. Such standards shall be periodically reviewed by the
81 Commissioner of Energy and Environmental Protection and revised, if
82 necessary, to achieve the objectives of the motorcycle emission
83 inspection program and the motor vehicle decibel level inspection
84 program.

85 (c) The Commissioner of Motor Vehicles may enter into a negotiated
86 inspection agreement or agreement with an independent contractor or

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

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

116 (2) Any person whose vehicle has been inspected at an official
117 emissions inspection station shall, if such vehicle is found not to comply
118 with any required standards, have the vehicle repaired and have the
119 right within sixty consecutive calendar days to return such vehicle to

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

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

146 Sec. 3. (NEW) (*Effective October 1, 2021*) (a) No person shall fail to
147 maintain in good working order or remove, dismantle or otherwise
148 cause to be inoperative any equipment or feature of a motor vehicle that
149 limits the maximum decibel level produced by such motor vehicle to a
150 level that is equal to or below the maximum decibel level permitted
151 pursuant to section 14-80a of the general statutes and any regulations
152 adopted thereunder. Any such failure to maintain in good working

153 order or removal, dismantling or causing of inoperability shall subject
154 the owner thereof to revocation of registration for such vehicle by the
155 Commissioner of Motor Vehicles unless all parts and equipment
156 constituting elements of decibel control have been made operable and
157 in good working order within sixty days of notice by said commissioner
158 of such violation. Any such failure shall be considered a failure to
159 comply with the periodic inspection requirements established under
160 subsection (a) of section 2 of this act. As used in this section, "motor
161 vehicle" has the same meaning as provided in section 14-1 of the general
162 statutes.

163 (b) No motor vehicle subject to the inspection requirements of section
164 2 of this act shall be operated upon the highways of this state unless such
165 vehicle has been presented for inspection in accordance with a schedule
166 for inspection and compliance as established by the commissioner. The
167 commissioner shall grant waivers from compliance with standards for
168 vehicles that fail any required inspection and require an unreasonable
169 cost of repair, as determined by the commissioner, to bring the vehicle
170 into compliance. The commissioner may determine compliance of a
171 vehicle that has failed a decibel level retest by means of a complete
172 physical and functional diagnosis and inspection of the vehicle,
173 showing that no additional noise-related repairs are needed. An
174 extension of time, not to exceed the period of inspection frequency, may
175 be granted to obtain needed repairs on a vehicle in the case of economic
176 hardship of the owner. Only one such extension may be granted for any
177 vehicle.

178 (c) No motor vehicle dealer licensed under section 14-52 of the
179 general statutes shall sell any motor vehicle unless such motor vehicle
180 (1) is in compliance with subsections (a) and (b) of section 2 of this act
181 and any regulations adopted under section 2 of this act, and (2) has
182 passed an emissions and decibel level inspection conducted in
183 accordance with said subsections and regulations. No person, firm or
184 corporation shall operate or allow to be operated any motor vehicle that
185 has not been inspected and found to be in compliance with the

186 provisions of section 2 of this act and any regulations adopted
187 thereunder. Operation in violation of said subsections or regulations
188 shall be an infraction for each violation, except that the fine for a first
189 violation shall be fifty dollars. The commissioner may deny the issuance
190 of registration to the owner of a motor vehicle, or the renewal of
191 registration to any such owner, or suspend or revoke any registration
192 that has been issued, if such motor vehicle is not in compliance with the
193 inspection requirements of section 2 of this act, or such owner has failed
194 to pay any fee required by the provisions of section 2 of this act.

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

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

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

205 (a) Any person who knowingly or negligently violates any provision
206 of section 14-100b, [or] 14-164c, as amended by this act, or section 2 of
207 this act, subdivision (3) of subsection (b) of section 15-121, section 15-
208 171, 15-172, 15-175, 22a-5, 22a-6 or 22a-7, chapter 440, chapter 441,
209 section 22a-69 or 22a-74, subsection (b) of section 22a-134p, section 22a-
210 162, 22a-171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-
211 184, 22a-190, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-225, 22a-
212 231, 22a-336, 22a-342, 22a-345, 22a-346, 22a-347, 22a-349a, 22a-358, 22a-
213 359, 22a-361, 22a-362, 22a-365 to 22a-379, inclusive, 22a-401 to 22a-411,
214 inclusive, 22a-416, 22a-417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-
215 449, 22a-450, 22a-451, 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or
216 any regulation, order or permit adopted or issued thereunder by the
217 Commissioner of Energy and Environmental Protection shall be liable

218 to the state for the reasonable costs and expenses of the state in
219 detecting, investigating, controlling and abating such violation. Such
220 person shall also be liable to the state for the reasonable costs and
221 expenses of the state in restoring the air, waters, lands and other natural
222 resources of the state, including plant, wild animal and aquatic life to
223 their former condition insofar as practicable and reasonable, or, if
224 restoration is not practicable or reasonable, for any damage, temporary
225 or permanent, caused by such violation to the air, waters, lands or other
226 natural resources of the state, including plant, wild animal and aquatic
227 life and to the public trust therein. Institution of a suit to recover for such
228 damage, costs and expenses shall not preclude the application of any
229 other remedies.

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

245 (c) Any person whose acts outside Connecticut contribute to
246 environmental damage in Connecticut shall be subject to suit under this
247 section if such person is subject to in personam jurisdiction within this
248 state pursuant to section 52-59b, or if such person, in person or through
249 an agent, expects or should reasonably expect his acts outside this state
250 to have an effect upon the environment in this state and process upon

251 any such person shall be served in the manner set forth in section 52-
252 59b.

253 Sec. 5. Subsection (a) of section 22a-6b of the general statutes is
254 repealed and the following is substituted in lieu thereof (*Effective October*
255 *1, 2021*):

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

268 (1) For failure to file any registration, other than a registration for a
269 general permit, for failure to file any plan, report or record, or any
270 application for a permit, for failure to obtain any certification, for failure
271 to display any registration, permit or order, or file any other information
272 required pursuant to any provision of section 14-100b or 14-164c,
273 subdivision (3) of subsection (b) of section 15-121, section 15-171, 15-172,
274 15-175, 22a-5, 22a-6, 22a-7, 22a-32, 22a-39 or 22a-42a, 22a-45a, chapter
275 441, sections 22a-134 to 22a-134d, inclusive, subsection (b) of section 22a-
276 134p, section 22a-171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-
277 183, 22a-184, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-231, 22a-
278 245a, 22a-336, 22a-342, 22a-345, 22a-346, 22a-347, 22a-349a, 22a-354p,
279 22a-358, 22a-359, 22a-361, 22a-362, 22a-368, 22a-401 to 22a-405, inclusive,
280 22a-411, 22a-411a, 22a-416, 22a-417, 22a-424 to 22a-433, inclusive, 22a-
281 447, 22a-449, 22a-450, 22a-451, 22a-454, 22a-458, 22a-461, 22a-462 or 22a-
282 471, or any regulation, order or permit adopted or issued thereunder by
283 the commissioner, and for other violations of similar character as set

284 forth in such schedule or schedules, no more than one thousand dollars
285 for said violation and in addition no more than one hundred dollars for
286 each day during which such violation continues;

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

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

313 (4) For violation of any emergency order or cease and desist order of
314 the commissioner, and for other violations of similar character as set
315 forth in such schedule or schedules, no more than twenty-five thousand
316 dollars for said violation for each day during which such violation

317 continues;

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

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

325 (7) For wilful violation of any condition imposed pursuant to section
326 26-313 which leads to the destruction of, or harm to, any rare, threatened
327 or endangered species, no more than ten thousand dollars per violation
328 per day;

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

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

336 The commissioner shall act as the official agent of the state in all
337 matters affecting the purposes of this title and sections 2-20a, 5-238a,
338 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a) of
339 section 7-131g, sections 7-131i, 7-131l, subsection (a) of section 10-409,
340 subdivisions (51) and (52) of section 12-81, subdivisions (21) and (22) of
341 section 12-412, subsections (a) and (b) of section 13a-94, sections 13a-
342 142a, 13b-56, 13b-57, 14-100b, 14-164c, as amended by this act, section 2
343 of this act, chapter 268, sections 16a-103, 22-91c, 22-91e, subsections (b)
344 and (c) of section 22a-148, section 22a-150, subdivisions (2) and (3) of
345 section 22a-151, sections 22a-153, 22a-154, 22a-155, 22a-158, chapter
346 446c, sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,
347 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter

348 462, section 25-34, chapter 477, subsection (b) of section 25-128,
349 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-
350 257, 26-297, 26-303 and 47-46a, under any federal laws now or hereafter
351 to be enacted and as the official agent of any municipality, district,
352 region or authority or other recognized legal entity in connection with
353 the grant or advance of any federal or other funds or credits to the state
354 or through the state, to its political subdivisions.

355 Sec. 7. Subdivision (1) of subsection (a) of section 12-431 of the general
356 statutes is repealed and the following is substituted in lieu thereof
357 (*Effective October 1, 2021, and applicable to sales occurring on or after October*
358 *1, 2021*):

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

377 (B) Each person, other than an employee of a licensed motor vehicle
378 dealer or licensed motor vehicle lessor, who sells a motor vehicle shall
379 provide to the purchaser of such motor vehicle a written statement
380 attesting that such motor vehicle was in compliance with the provisions

381 of subdivision (2) of subsection (a) of section 2 of this act at the time of
382 purchase. Such purchaser shall include a copy of such statement with
383 the payment of the use tax pursuant to subparagraph (A) of this
384 subdivision.

385 Sec. 8. Subdivision (1) of section 12-408 of the general statutes is
386 repealed and the following is substituted in lieu thereof (*Effective October*
387 *1, 2021, and applicable to sales occurring on or after October 1, 2021*):

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

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

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

405 (C) With respect to the sale of a motor vehicle to any individual who
406 is a member of the armed forces of the United States and is on full-time
407 active duty in Connecticut and who is considered, under 50 App USC
408 574, a resident of another state, or to any such individual and the spouse
409 thereof, at a rate of four and one-half per cent of the gross receipts of any
410 retailer from such sales, provided such retailer requires and maintains a
411 declaration by such individual, prescribed as to form by the

412 commissioner and bearing notice to the effect that false statements made
413 in such declaration are punishable, or other evidence, satisfactory to the
414 commissioner, concerning the purchaser's state of residence under 50
415 App USC 574;

416 (D) (i) With respect to the sales of computer and data processing
417 services occurring on or after July 1, 2001, at the rate of one per cent, and
418 (ii) with respect to sales of Internet access services, on and after July 1,
419 2001, such services shall be exempt from such tax;

420 (E) (i) With respect to the sales of labor that is otherwise taxable under
421 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
422 12-407 on existing vessels and repair or maintenance services on vessels
423 occurring on and after July 1, 1999, such services shall be exempt from
424 such tax;

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

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

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

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

441 (H) With respect to the sale of (i) a motor vehicle for a sales price

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

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

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

469 (ii) With respect to the sale of an aftermarket motorcycle muffler that
470 exceeds the maximum decibel level permitted pursuant to section 14-
471 80a and any regulations adopted thereunder, at the rate of fifty per cent;

472 ~~[(J)]~~ (K) The rate of tax imposed by this chapter shall be applicable to
473 all retail sales upon the effective date of such rate, except that a new rate

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

489 [(K)] (L) (i) For calendar quarters ending on or after September 30,
490 2019, the commissioner shall deposit into the regional planning
491 incentive account, established pursuant to section 4-66k, six and seven-
492 tenths per cent of the amounts received by the state from the tax
493 imposed under subparagraph (B) of this subdivision and ten and seven-
494 tenths per cent of the amounts received by the state from the tax
495 imposed under subparagraph (G) of this subdivision;

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

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

505 [(M)] (N) (i) For calendar months commencing on or after July 1, 2017,

506 the commissioner shall deposit into the Special Transportation Fund
507 established under section 13b-68 seven and nine-tenths per cent of the
508 amounts received by the state from the tax imposed under
509 subparagraph (A) of this subdivision;

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

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

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

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

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

537 received by the state from the tax imposed under subparagraphs (A),
538 [and] (H) and (J)(i) of this subdivision on the sale of a motor vehicle.

539 Sec. 9. Subdivision (1) of section 12-411 of the general statutes is
540 repealed and the following is substituted in lieu thereof (*Effective October*
541 *1, 2021, and applicable to sales occurring on or after October 1, 2021*):

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

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

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

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

568 of such vehicle, provided such retailer requires and maintains a
569 declaration by such individual, prescribed as to form by the
570 commissioner and bearing notice to the effect that false statements made
571 in such declaration are punishable, or other evidence, satisfactory to the
572 commissioner, concerning the purchaser's state of residence under 50
573 App USC 574;

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

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

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

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

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

597 (F) With respect to the acceptance or receipt in this state of patient
598 care services purchased from any retailer for consumption or use in this

599 state for which payment is received by the hospital on or after July 1,
600 1999, and prior to July 1, 2001, at the rate of five and three-fourths per
601 cent and on and after July 1, 2001, such services shall be exempt from
602 such tax;

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

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

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

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

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

641 ~~[(J)]~~ (K) (i) For calendar quarters ending on or after September 30,
642 2019, the commissioner shall deposit into the regional planning
643 incentive account, established pursuant to section 4-66k, six and seven-
644 tenths per cent of the amounts received by the state from the tax
645 imposed under subparagraph (B) of this subdivision and ten and seven-
646 tenths per cent of the amounts received by the state from the tax
647 imposed under subparagraph (G) of this subdivision;

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

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

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

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

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

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

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

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

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2021	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)

Statement of Legislative Commissioners:

In Section 2(a)(1), "that is subject to such requirements" was added for clarity; Section 2(a)(3) was deleted to eliminate redundant language; and in Sections 8(1)(N)(v) and (vi) and 9(1)(M)(v) and (vi), references to Subpara. (J)(i) were added for accuracy.

FIN *Joint Favorable Subst.*