



General Assembly

January Session, 2023

Raised Bill No. 6925

LCO No. 6417



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT EXEMPTING CHILDREN'S CLOTHING AND FOOTWEAR, PERSONAL PROTECTIVE EQUIPMENT AND JOB-RELATED AND PERSONNEL TRAINING SERVICES FROM THE SALES AND USE TAXES.

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

1 Section 1. Section 12-412 of the general statutes is amended by adding
2 subdivisions (127) and (128) as follows (*Effective July 1, 2023, and*
3 *applicable to sales occurring on or after July 1, 2023*):

4 (NEW) (127) Sales of articles of children's clothing and footwear,
5 classified as such in accordance with the recognized standards of the
6 trade, for the express and exclusive use of children who are less than ten
7 years of age.

8 (NEW) (128) Sales of personal protective equipment. As used in this
9 subdivision, "personal protective equipment" means specialized
10 clothing or equipment worn for protection against infectious disease,
11 including, but not limited to, protective equipment for the eyes, face,
12 head and extremities, protective clothing and protective shields and

13 barriers.

14 Sec. 2. Subparagraph (J) of subdivision (37) of section 12-407 of the
15 general statutes is repealed and the following is substituted in lieu
16 thereof (*Effective July 1, 2023, and applicable to sales occurring on or after*
17 *July 1, 2023*):

18 (J) Business analysis, management, management consulting and
19 public relations services, excluding (i) any environmental consulting
20 services, (ii) any job-related or personnel training services, [provided by
21 an institution of higher education licensed or accredited by the Board of
22 Regents for Higher Education or authorized by the Office of Higher
23 Education pursuant to sections 10a-35a and 10a-34, respectively, and] or
24 (iii) on and after January 1, 1994, any business analysis, management,
25 management consulting and public relations services when such
26 services are rendered in connection with an aircraft leased or owned by
27 a certificated air carrier or in connection with an aircraft [which] that has
28 a maximum certificated take-off weight of six thousand pounds or more;

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2023, and applicable to sales occurring on or after July 1, 2023</i>	12-412(127) and (128)
Sec. 2	<i>July 1, 2023, and applicable to sales occurring on or after July 1, 2023</i>	12-407(37)(J)

Statement of Purpose:

To exempt children's clothing and footwear, personal protective equipment and job-related and personnel training services from the sales and use taxes.

[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.]