



General Assembly

***Raised Bill No. 6925***

January Session, 2023

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  
2 adding subdivisions (127) and (128) as follows (*Effective July 1, 2023,*  
3 *and 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  
7 ten 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 15 general statutes is repealed and the following is substituted in lieu  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  
 21 by an institution of higher education licensed or accredited by the  
 22 Board of Regents for Higher Education or authorized by the Office of  
 23 Higher Education pursuant to sections 10a-35a and 10a-34,  
 24 respectively, and] or (iii) on and after January 1, 1994, any business  
 25 analysis, management, management consulting and public relations  
 26 services when such services are rendered in connection with an aircraft  
 27 leased or owned by a certificated air carrier or in connection with an  
 28 aircraft [which] that has a maximum certificated take-off weight of six  
 29 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)

**FIN** Joint Favorable