



General Assembly

February Session, 2022

Raised Bill No. 5404

LCO No. 2681



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING A SALES AND USE TAXES EXEMPTION FOR WATER COMPANIES.

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

1 Section 1. Section 12-412 of the 2022 supplement to the general
2 statutes is amended by adding subdivision (126) as follows (*Effective July*
3 *1, 2022, and applicable to sales occurring on or after July 1, 2022*):

4 (NEW) (126) Sales of and the storage, use or other consumption of
5 any personal property or any services to a water company, as defined in
6 section 16-1, for use in maintaining, operating, managing or controlling
7 any pond, reservoir, stream, well or distributing plant or system
8 employed for the purpose of supplying water to fifty or more customers.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2022, and applicable to sales occurring on or after July 1, 2022</i>	12-412
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Statement of Purpose:

To exempt certain personal property and services sold to or used by a water company 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.]