

## STATE OF CONNECTICUT,

22

Bill No. 260

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Introduced by Senator Catello - 15<sup>th</sup> District Date January, 1971

Ref. to Committee on Finance

General Assembly,

January Session, A. D., 19 .....

## AN ACT CONCERNING EXEMPTION FROM USE TAX

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

Section 1. Subsection (a) of section 12-412 of the general statutes is repealed and the following substituted in lieu thereof: Tangible personal property of a lessor leasing it to the state or a state agency and the sales of tangible personal property to the United States, the state of Connecticut or any of the political subdivisions thereof, or its or their respective agencies.

Sec. 2. This act shall take effect from its passage.

STATEMENT OF PURPOSE: At the present time, the tax department imposes the tax and the appropriate agency reimburses the owner for the tax, which results in a net income for the state of zero and for which the state has paid for the cost of the administration. This amendment will save the cost of administration. This use tax exemption will be comparable to that of the sales tax in similar situations.

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SECTION