



General Assembly

Amendment

January Session, 2021

LCO No. 8236



Offered by:

SEN. HARTLEY, 15th Dist.

SEN. NEEDLEMAN, 33rd Dist.

SEN. COHEN, 12th Dist.

SEN. CASSANO, 4th Dist.

SEN. MARONEY, 14th Dist.

SEN. OSTEN, 19th Dist.

To: Senate Bill No. 711

File No. 183

Cal. No. 145

"AN ACT CONCERNING COVID-19 RELIEF FOR SMALL BUSINESSES AND REQUIRING FEDERAL REGULATORY ANALYSIS FOR PROPOSED STATE REGULATIONS."

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. Section 12-412 of the general statutes is amended by
4 adding subdivision (125) as follows (*Effective July 1, 2021, and applicable*
5 *to sales occurring on or after July 1, 2021*):

6 (NEW) (125) (A) On and after July 1, 2021, and prior to July 1, 2023,
7 sales to, and the storage, use or other consumption of personal
8 protective equipment by, a small business for use by such business.

9 (B) To qualify for such exemption, each purchaser of personal
10 protective equipment shall present a certificate to the retailer, in such
11 form as the commissioner may prescribe, certifying that the purchaser
12 is a small business and is purchasing such personal protective

13 equipment for its business. The purchaser of the personal protective
 14 equipment shall be liable for the tax otherwise imposed if the certificate
 15 is improperly provided to the seller, and any person who wilfully
 16 delivers a certificate that is known to be fraudulent or false in any
 17 material matter to a seller shall, in addition to any other penalty
 18 provided by law, be guilty of a class D felony.

19 (C) As used in this subdivision:

20 (i) "COVID-19" means the respiratory disease designated by the
 21 World Health Organization on February 11, 2020, as coronavirus 2019,
 22 and any related mutation thereof recognized by the World Health
 23 Organization as a communicable respiratory disease;

24 (ii) "Personal protective equipment" means (I) specialized clothing or
 25 equipment worn by an employee for protection against infectious
 26 disease and materials, including, but not limited to, protective
 27 equipment for the eyes, face, head and extremities, protective clothing
 28 and protective shields and barriers, and (II) disinfecting products
 29 approved for use against COVID-19 by the National Centers for Disease
 30 Control and Prevention; and

31 (iii) "Small business" means a corporation, limited liability company
 32 partnership, sole proprietorship or individual, operating a business for
 33 profit, which employs one hundred or fewer full-time employees,
 34 including employees employed in any subsidiary or affiliated
 35 corporation."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2021, and applicable to sales occurring on or after July 1, 2021</i>	12-412