



# Senate

General Assembly

**File No. 623**

February Session, 2022

Senate Bill No. 484

*Senate, April 25, 2022*

The Committee on Finance, Revenue and Bonding reported through SEN. FONFARA of the 1st Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

***AN ACT CONCERNING EMISSIONS AND DECIBEL LEVEL TESTING FOR MOTOR VEHICLES AND THE TAXATION OF CERTAIN MOTORCYCLES AND MOTORCYCLE MUFFLERS.***

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

1 Section 1. Subsection (c) of section 14-164c of the 2022 supplement to  
2 the general statutes is repealed and the following is substituted in lieu  
3 thereof (*Effective October 1, 2022*):

4 (c) The commissioner shall adopt regulations, in accordance with  
5 chapter 54, to implement the provisions of this section. Such regulations  
6 shall include provision for a periodic inspection of air pollution control  
7 equipment and compliance with or waiver of exhaust emission  
8 standards or compliance with or waiver of on-board diagnostic  
9 standards or other standards defined by the Commissioner of Energy  
10 and Environmental Protection and approved by the Administrator of  
11 the United States Environmental Protection Agency, compliance with or  
12 waiver of, air pollution control system integrity standards defined by  
13 the Commissioner of Energy and Environmental Protection and

14 compliance with or waiver of purge system standards defined by the  
15 Commissioner of Energy and Environmental Protection. Such  
16 regulations may provide for an inspection procedure using an on-board  
17 diagnostic information system for all 1996 model year and newer motor  
18 vehicles. Such regulations shall apply to all motor vehicles registered or  
19 which will be registered in this state, and to all motor vehicles sold by a  
20 dealer licensed in this state as required by subsection (n) of this section,  
21 except: (1) Vehicles having a gross weight of more than ten thousand  
22 pounds; (2) vehicles powered by electricity; (3) bicycles with motors  
23 attached; (4) [motorcycles; (5)] vehicles operating with a temporary  
24 registration; [(6)] (5) vehicles manufactured twenty-five or more years  
25 ago; [(7)] (6) new vehicles at the time of initial registration; [(8)] (7)  
26 vehicles registered but not designed primarily for highway use; [(9)] (8)  
27 farm vehicles, as defined in subsection (q) of section 14-49; [(10)] (9)  
28 diesel-powered type II school buses; [(11)] (10) a vehicle operated by a  
29 licensed dealer or repairer either to or from a location of the purchase or  
30 sale of such vehicle or for the purpose of obtaining an official emissions  
31 or safety inspection; [(12)] (11) vehicles that have met the inspection  
32 requirements of section 14-103a and are registered by the commissioner  
33 as composite vehicles; [(13)] (12) electric bicycles, as defined in section  
34 14-1; or [(14)] (13) electric foot scooters, as defined in section 14-1. On  
35 and after July 1, 2002, such regulations shall exempt from the periodic  
36 inspection requirement any vehicle four or less model years of age,  
37 beginning with model year 2003 and the previous three model years,  
38 provided that such exemption shall lapse upon a finding by the  
39 Administrator of the United States Environmental Protection Agency or  
40 by the Secretary of the United States Department of Transportation that  
41 such exemption causes the state to violate applicable federal  
42 environmental or transportation planning requirements.  
43 Notwithstanding any provisions of this subsection, the commissioner  
44 may require an initial emissions inspection and compliance or waiver  
45 prior to registration of a new motor vehicle. If the Commissioner of  
46 Energy and Environmental Protection finds that it is necessary to  
47 inspect motor vehicles [which] that are exempt under subdivision (1) [or  
48 (4)] of this subsection [,] or motor vehicles that are four or less model

49 years of age in order to achieve compliance with federal law concerning  
50 emission reduction requirements, the Commissioner of Motor Vehicles  
51 may adopt regulations, in accordance with the provisions of chapter 54,  
52 to require the inspection of [motorcycles,] designated motor vehicles  
53 having a gross weight of more than ten thousand pounds or motor  
54 vehicles four or less model years of age.

55 Sec. 2. (NEW) (*Effective October 1, 2022*) (a) (1) In addition to the  
56 requirements under subsection (c) of section 14-164c of the general  
57 statutes, as amended by this act, and any regulations adopted  
58 thereunder regarding periodic inspection of air pollution control  
59 equipment, exhaust emission standards, air pollution control system  
60 integrity standards and purge system standards, each motor vehicle, as  
61 defined in section 14-1 of the general statutes, that is subject to such  
62 requirements shall undergo periodic inspection of the maximum decibel  
63 level produced by such vehicle. Such decibel level inspection shall be  
64 conducted at the time a motor vehicle is presented for inspection  
65 pursuant to subsection (c) of section 14-164c of the general statutes, as  
66 amended by this act.

67 (2) The maximum decibel level for a motor vehicle shall not exceed  
68 the maximum decibel level permitted pursuant to section 14-80a of the  
69 general statutes and any regulations adopted thereunder, when the  
70 decibel level is measured in accordance with the provisions of  
71 subsection (c) of section 14-80a of the general statutes.

72 (b) The Commissioner of Energy and Environmental Protection shall  
73 consult with the Commissioner of Motor Vehicles and furnish the  
74 commissioner with technical information, including testing techniques,  
75 standards and instructions for (1) emission control features and  
76 equipment for motorcycles, and (2) decibel level inspections for motor  
77 vehicles. Such standards shall be consistent with provisions of federal  
78 law, if any, relating to control of emissions from the motorcycles  
79 concerned or any regulations adopted by the Commissioner of Energy  
80 and Environmental Protection or to maximum decibel levels for the  
81 motor vehicles concerned. Such standards shall be periodically

82 reviewed by the Commissioner of Energy and Environmental  
83 Protection and revised, if necessary, to achieve the objectives of the  
84 motorcycle emission inspection program and the motor vehicle decibel  
85 level inspection program.

86 (c) The Commissioner of Motor Vehicles may enter into a negotiated  
87 inspection agreement or agreement with an independent contractor or  
88 contractors, in accordance with the provisions of section 14-164c of the  
89 general statutes, as amended by this act, to provide for the leasing,  
90 construction, equipping, maintenance or operation of a system of official  
91 emissions inspection stations in such numbers and locations as may be  
92 required to provide motorcycle owners reasonably convenient access to  
93 inspection facilities and motor vehicle owners reasonably convenient  
94 access to decibel level inspection. The commissioner may amend any  
95 negotiated inspection agreement entered into with an independent  
96 contractor or contractors, pursuant to section 14-164c of the general  
97 statutes, as amended by this act, to allow an existing inspection facility  
98 to provide emissions inspection services to motorcycle owners and  
99 decibel level inspection services to motor vehicle owners. Any such  
100 contractor and inspection facility under this subsection shall be subject  
101 to and comply with the applicable provisions set forth in section 14-164c  
102 of the general statutes, as amended by this act.

103 (d) (1) The Commissioner of Motor Vehicles, with approval of the  
104 Secretary of the Office of Policy and Management, shall establish, and  
105 from time to time modify, the inspection fees, not to exceed twenty  
106 dollars for each biennial inspection or reinspection required pursuant to  
107 this section for the inspection of emission control features and  
108 equipment for motorcycles. The commissioner may establish, and from  
109 time to time modify, an additional fee for the inspection of the decibel  
110 levels of motor vehicles, provided such fee does not exceed the fee for a  
111 biennial inspection or reinspection required for emission controls  
112 features and equipment. Such fees shall be paid in a manner prescribed  
113 by the commissioner. If the costs to the state of the inspection program,  
114 including administrative costs and payments to any independent  
115 contractor, exceed the income from such fees, such excess costs shall be

116 borne by the state.

117 (2) Any person whose vehicle has been inspected at an official  
118 emissions inspection station shall, if such vehicle is found not to comply  
119 with any required standards, have the vehicle repaired and have the  
120 right within sixty consecutive calendar days to return such vehicle to  
121 the same official emissions inspection station for one reinspection  
122 without charge, provided, where the sixtieth day falls on a Sunday, legal  
123 holiday or a day on which the commissioner has established that special  
124 circumstances or conditions exist that have caused emissions inspection  
125 to be impracticable, such person may return such vehicle for  
126 reinspection on the next day. The commissioner shall assess a late fee of  
127 twenty dollars against the owner of a motor vehicle who has not  
128 presented such motor vehicle for (A) an emissions inspection within  
129 thirty days following the expiration date of the assigned inspection  
130 period, (B) a reinspection within sixty days following a failure of an  
131 emissions inspection or a decibel level inspection, or (C) both  
132 subparagraphs (A) and (B) of this subdivision. The commissioner may  
133 waive such late fee when it is proven to the commissioner's satisfaction  
134 that the failure to have the vehicle inspected within thirty days of the  
135 assigned inspection period or during the sixty-day reinspection period  
136 was due to exigent circumstances. If ownership of the motor vehicle has  
137 been transferred, the new owner shall have such motor vehicle  
138 inspected within thirty days of the registration of such motor vehicle.  
139 After the expiration of such thirty-day period, the commissioner shall  
140 require the payment of the late fee specified in this subdivision. If the  
141 thirtieth day falls on a Sunday, legal holiday or a day on which the  
142 commissioner has established that special circumstances or conditions  
143 exist that have caused emissions inspection to be impracticable, such  
144 vehicle may be inspected on the next day and no late fee shall be  
145 assessed.

146 (e) The Commissioner of Motor Vehicles may adopt regulations, in  
147 accordance with the provisions of chapter 54 of the general statutes, to  
148 implement the provisions of this section.

149       Sec. 3. (NEW) (*Effective October 1, 2022*) (a) No person shall fail to  
150 maintain in good working order or remove, dismantle or otherwise  
151 cause to be inoperative any equipment or feature of a motor vehicle that  
152 limits the maximum decibel level produced by such motor vehicle to a  
153 level that is equal to or below the maximum decibel level permitted  
154 pursuant to section 14-80a of the general statutes and any regulations  
155 adopted thereunder. Any such failure to maintain in good working  
156 order or removal, dismantling or causing of inoperability shall subject  
157 the owner thereof to revocation of registration for such vehicle by the  
158 Commissioner of Motor Vehicles unless all parts and equipment  
159 constituting elements of decibel control have been made operable and  
160 in good working order within sixty days of notice by said commissioner  
161 of such violation. Any such failure shall be considered a failure to  
162 comply with the periodic inspection requirements established under  
163 subsection (a) of section 2 of this act. As used in this section, "motor  
164 vehicle" has the same meaning as provided in section 14-1 of the general  
165 statutes.

166       (b) No motor vehicle subject to the inspection requirements of section  
167 2 of this act shall be operated upon the highways of this state unless such  
168 vehicle has been presented for inspection in accordance with a schedule  
169 for inspection and compliance as established by the commissioner. The  
170 commissioner shall grant waivers from compliance with standards for  
171 vehicles that fail any required inspection and require an unreasonable  
172 cost of repair, as determined by the commissioner, to bring the vehicle  
173 into compliance. The commissioner may determine compliance of a  
174 vehicle that has failed a decibel level retest by means of a complete  
175 physical and functional diagnosis and inspection of the vehicle,  
176 showing that no additional noise-related repairs are needed. An  
177 extension of time, not to exceed the period of inspection frequency, may  
178 be granted to obtain needed repairs on a vehicle in the case of economic  
179 hardship of the owner. Only one such extension may be granted for any  
180 vehicle.

181       (c) No motor vehicle dealer or repairer licensed under section 14-52  
182 of the general statutes shall sell any motor vehicle unless such motor

183 vehicle (1) is in compliance with subsections (a) and (b) of section 2 of  
184 this act and any regulations adopted under section 2 of this act, and (2)  
185 has passed an emissions and decibel level inspection conducted in  
186 accordance with said subsections and regulations. No person, firm or  
187 corporation shall operate or allow to be operated any motor vehicle that  
188 has not been inspected and found to be in compliance with the  
189 provisions of section 2 of this act and any regulations adopted  
190 thereunder. Operation in violation of said subsections or regulations  
191 shall be an infraction for each violation, except that the fine for a first  
192 violation shall be fifty dollars. The commissioner may deny the issuance  
193 of registration to the owner of a motor vehicle, or the renewal of  
194 registration to any such owner, or suspend or revoke any registration  
195 that has been issued, if such motor vehicle is not in compliance with the  
196 inspection requirements of section 2 of this act, or such owner has failed  
197 to pay any fee required by the provisions of section 2 of this act.

198 (d) Each motor vehicle dealer and repairer shall include with each  
199 sales tax return filed with the Department of Revenue Services a  
200 statement attesting that each motor vehicle sold during the period for  
201 which such return is filed was in compliance with the provisions of  
202 subdivision (2) of subsection (a) of section 2 of this act at the time of the  
203 sale.

204 (e) The commissioner may adopt regulations, in accordance with the  
205 provisions of chapter 54 of the general statutes, to implement the  
206 provisions of this section.

207 Sec. 4. Section 22a-6a of the 2022 supplement to the general statutes  
208 is repealed and the following is substituted in lieu thereof (*Effective*  
209 *October 1, 2022*):

210 (a) Any person who knowingly or negligently violates any provision  
211 of section 14-100b, [or] 14-164c, as amended by this act, or section 2 of  
212 this act, subdivision (3) of subsection (b) of section 15-121, section 15-  
213 171, 15-172, 15-175, 22a-5, 22a-6 or 22a-7, chapter 440, chapter 441,  
214 section 22a-69 or 22a-74, subsection (b) of section 22a-134p, sections 22a-  
215 148 to 22a-150, inclusive, 22a-153, 22a-154, 22a-157, 22a-158, 22a-162,

216 22a-171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-184,  
217 22a-190, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-225, 22a-231,  
218 22a-336, 22a-342, 22a-345, 22a-346, 22a-347, 22a-349a, 22a-358, 22a-359,  
219 22a-361, 22a-362, 22a-365 to 22a-379, inclusive, 22a-401 to 22a-411,  
220 inclusive, 22a-416, 22a-417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-  
221 449, 22a-450, 22a-451, 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or  
222 any regulation, order or permit adopted or issued thereunder by the  
223 Commissioner of Energy and Environmental Protection shall be liable  
224 to the state for the reasonable costs and expenses of the state in  
225 detecting, investigating, controlling and abating such violation. Such  
226 person shall also be liable to the state for the reasonable costs and  
227 expenses of the state in restoring the air, waters, lands and other natural  
228 resources of the state, including plant, wild animal and aquatic life to  
229 their former condition insofar as practicable and reasonable, or, if  
230 restoration is not practicable or reasonable, for any damage, temporary  
231 or permanent, caused by such violation to the air, waters, lands or other  
232 natural resources of the state, including plant, wild animal and aquatic  
233 life and to the public trust therein. Institution of a suit to recover for such  
234 damage, costs and expenses shall not preclude the application of any  
235 other remedies.

236 (b) Whenever two or more persons knowingly or negligently violate  
237 any provision of section 14-100b<sub>2</sub>, [or] 14-164c, as amended by this act, or  
238 section 2 of this act, subdivision (3) of subsection (b) of section 15-121,  
239 section 15-171, 15-172, 15-175, 22a-5, 22a-6 or 22a-7, chapter 440, chapter  
240 441, subsection (b) of section 22a-134p, section 22a-162, 22a-171, 22a-174,  
241 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-184, 22a-190, 22a-208,  
242 22a-208a, 22a-209, 22a-213, 22a-220, 22a-225, 22a-231, 22a-336, 22a-342,  
243 22a-345, 22a-346, 22a-347, 22a-349a, 22a-358, 22a-359, 22a-361, 22a-362,  
244 22a-365 to 22a-379, inclusive, 22a-401 to 22a-411, inclusive, 22a-416, 22a-  
245 417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-449, 22a-450, 22a-451,  
246 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or any regulation, order or  
247 permit adopted or issued thereunder by the commissioner and  
248 responsibility for the damage caused thereby is not reasonably  
249 apportionable, such persons shall, subject to a right of equal  
250 contribution, be jointly and severally liable under this section.



251 (c) Any person whose acts outside Connecticut contribute to  
252 environmental damage in Connecticut shall be subject to suit under this  
253 section if such person is subject to in personam jurisdiction within this  
254 state pursuant to section 52-59b, or if such person, in person or through  
255 an agent, expects or should reasonably expect his acts outside this state  
256 to have an effect upon the environment in this state and process upon  
257 any such person shall be served in the manner set forth in section 52-  
258 59b.

259 Sec. 5. Subsection (a) of section 22a-6b of the general statutes is  
260 repealed and the following is substituted in lieu thereof (*Effective October*  
261 *1, 2022*):

262 (a) The Commissioner of Energy and Environmental Protection shall  
263 adopt regulations, in accordance with the provisions of chapter 54, to  
264 establish a schedule setting forth the amounts, or the ranges of amounts,  
265 or a method for calculating the amount of the civil penalties which may  
266 become due under this section. Such schedule or method may be  
267 amended from time to time in the same manner as for adoption  
268 provided any such regulations which become effective after July 1, 1993,  
269 shall only apply to violations which occur after said date. The civil  
270 penalties established for each violation shall be of such amount as to  
271 insure immediate and continued compliance with applicable laws,  
272 regulations, orders and permits. Such civil penalties shall not exceed the  
273 following amounts:

274 (1) For failure to file any registration, other than a registration for a  
275 general permit, for failure to file any plan, report or record, or any  
276 application for a permit, for failure to obtain any certification, for failure  
277 to display any registration, permit or order, or file any other information  
278 required pursuant to any provision of section 14-100b or 14-164c, as  
279 amended by this act, subdivision (3) of subsection (b) of section 15-121,  
280 section 15-171, 15-172, 15-175, 22a-5, 22a-6, 22a-7, 22a-32, 22a-39 or 22a-  
281 42a, 22a-45a, chapter 441, sections 22a-134 to 22a-134d, inclusive,  
282 subsection (b) of section 22a-134p, section 22a-171, 22a-174, 22a-175, 22a-  
283 177, 22a-178, 22a-181, 22a-183, 22a-184, 22a-208, 22a-208a, 22a-209, 22a-

284 213, 22a-220, 22a-231, 22a-245a, 22a-336, 22a-342, 22a-345, 22a-346, 22a-  
285 347, 22a-349a, 22a-354p, 22a-358, 22a-359, 22a-361, 22a-362, 22a-368, 22a-  
286 401 to 22a-405, inclusive, 22a-411, 22a-411a, 22a-416, 22a-417, 22a-424 to  
287 22a-433, inclusive, 22a-447, 22a-449, 22a-450, 22a-451, 22a-454, 22a-458,  
288 22a-461, 22a-462 or 22a-471, or any regulation, order or permit adopted  
289 or issued thereunder by the commissioner, and for other violations of  
290 similar character as set forth in such schedule or schedules, no more  
291 than one thousand dollars for said violation and in addition no more  
292 than one hundred dollars for each day during which such violation  
293 continues;

294 (2) For deposit, placement, removal, disposal, discharge or emission  
295 of any material or substance or electromagnetic radiation or the causing  
296 of, engaging in or maintaining of any condition or activity in violation  
297 of any provision of section 14-100b, [or] 14-164c, as amended by this act,  
298 or section 2 of this act, subdivision (3) of subsection (b) of section 15-121,  
299 section 15-171, 15-172, 15-175, 22a-5, 22a-6, 22a-7, 22a-32, 22a-39 or 22a-  
300 42a, 22a-45a, chapter 441, sections 22a-134 to 22a-134d, inclusive, section  
301 22a-69 or 22a-74, subsection (b) of section 22a-134p, section 22a-162, 22a-  
302 171, 22a-174, 22a-175, 22a-177, 22a-178, 22a-181, 22a-183, 22a-184, 22a-  
303 190, 22a-208, 22a-208a, 22a-209, 22a-213, 22a-220, 22a-336, 22a-342, 22a-  
304 345, 22a-346, 22a-347, 22a-349a, 22a-354p, 22a-358, 22a-359, 22a-361, 22a-  
305 362, 22a-368, 22a-401 to 22a-405, inclusive, 22a-411, 22a-411a, 22a-416,  
306 22a-417, 22a-424 to 22a-433, inclusive, 22a-447, 22a-449, 22a-450, 22a-451,  
307 22a-454, 22a-458, 22a-461, 22a-462 or 22a-471, or any regulation, order or  
308 permit adopted thereunder by the commissioner, and for other  
309 violations of similar character as set forth in such schedule or schedules,  
310 no more than twenty-five thousand dollars for said violation for each  
311 day during which such violation continues;

312 (3) For violation of the terms of any final order of the commissioner,  
313 except final orders under subsection (d) of this section and emergency  
314 orders and cease and desist orders as set forth in subdivision (4) of this  
315 subsection, for violation of the terms of any permit issued by the  
316 commissioner, and for other violations of similar character as set forth  
317 in such schedule or schedules, no more than twenty-five thousand

318 dollars for said violation for each day during which such violation  
319 continues;

320 (4) For violation of any emergency order or cease and desist order of  
321 the commissioner, and for other violations of similar character as set  
322 forth in such schedule or schedules, no more than twenty-five thousand  
323 dollars for said violation for each day during which such violation  
324 continues;

325 (5) For failure to make an immediate report required pursuant to  
326 subdivision (3) of subsection (a) of section 22a-135, or a report required  
327 by the department pursuant to subsection (b) of section 22a-135, no  
328 more than twenty-five thousand dollars per violation per day;

329 (6) For violation of any provision of the state's hazardous waste  
330 program, no more than twenty-five thousand dollars per violation per  
331 day;

332 (7) For wilful violation of any condition imposed pursuant to section  
333 26-313 which leads to the destruction of, or harm to, any rare, threatened  
334 or endangered species, no more than ten thousand dollars per violation  
335 per day;

336 (8) For violation of any provision of sections 22a-608 to 22a-611,  
337 inclusive, no more than the amount established by Section 325 of the  
338 Emergency Planning and Community Right-To-Know Act of 1986 (42  
339 USC 11001 et seq.) for a violation of Section 302, 304 or 311 to 313,  
340 inclusive, of said act.

341 Sec. 6. Section 22a-9 of the general statutes is repealed and the  
342 following is substituted in lieu thereof (*Effective October 1, 2022*):

343 The commissioner shall act as the official agent of the state in all  
344 matters affecting the purposes of this title and sections 2-20a, 5-238a,  
345 subsection (c) of section 7-131a, sections 7-131e, 7-131f, subsection (a) of  
346 section 7-131g, sections 7-131i, 7-131l, subsection (a) of section 10-409,  
347 subdivisions (51) and (52) of section 12-81, subdivisions (21) and (22) of  
348 section 12-412, subsections (a) and (b) of section 13a-94, sections 13a-

349 142a, 13b-56, 13b-57, 14-100b, 14-164c, as amended by this act, section 2  
350 of this act, chapter 268, sections 16a-103, 22-91c, 22-91e, subsections (b)  
351 and (c) of section 22a-148, section 22a-150, subdivisions (2) and (3) of  
352 section 22a-151, sections 22a-153, 22a-154, 22a-155, 22a-158, chapter  
353 446c, sections 22a-295, 22a-300, 22a-308, 22a-416, chapters 446h to 446k,  
354 inclusive, chapters 447 and 448, sections 23-35, 23-37a, 23-41, chapter  
355 462, section 25-34, chapter 477, subsection (b) of section 25-128,  
356 subsection (a) of section 25-131, chapters 490 and 491 and sections 26-  
357 257, 26-297, 26-303 and 47-46a, under any federal laws now or hereafter  
358 to be enacted and as the official agent of any municipality, district,  
359 region or authority or other recognized legal entity in connection with  
360 the grant or advance of any federal or other funds or credits to the state  
361 or through the state, to its political subdivisions.

362 Sec. 7. Subdivision (1) of subsection (a) of section 12-431 of the general  
363 statutes is repealed and the following is substituted in lieu thereof  
364 (*Effective October 1, 2022, and applicable to sales occurring on or after October*  
365 *1, 2022*):

366 (a) (1) (A) Except as otherwise provided in subdivision (2) or (3) of  
367 this subsection, in case of the purchase of any motor vehicle,  
368 snowmobile, vessel or aircraft other than from a licensed motor vehicle  
369 dealer or licensed motor vehicle lessor, a snowmobile dealer, a licensed  
370 marine dealer or a retailer of aircraft, respectively, the receipts therefrom  
371 shall not be included in the measure of the sales tax, but the purchaser  
372 thereof shall pay a use tax on the total purchase price thereof to the  
373 Commissioner of Revenue Services, as provided in section 12-411, as  
374 amended by this act, in the case of tangible personal property purchased  
375 from a retailer, and, in the case of motor vehicles, vessels and  
376 snowmobiles, before obtaining an original or transferal registration, in  
377 accordance with regulations prescribed by the Commissioner of  
378 Revenue Services and on forms approved by the Commissioner of  
379 Revenue Services and the Commissioner of Motor Vehicles, and, in the  
380 case of aircraft, before obtaining an original or transferal registration, in  
381 accordance with regulations prescribed by the Commissioner of  
382 Revenue Services and on forms approved by the Commissioner of

383 Revenue Services and the Commissioner of Transportation.

384 (B) Each person, other than an employee of a licensed motor vehicle  
385 dealer or licensed motor vehicle lessor, who sells a motor vehicle shall  
386 provide to the purchaser of such motor vehicle a written statement  
387 attesting that such motor vehicle was in compliance with the provisions  
388 of subdivision (2) of subsection (a) of section 2 of this act at the time of  
389 purchase. Such purchaser shall include a copy of such statement with  
390 the payment of the use tax pursuant to subparagraph (A) of this  
391 subdivision.

392 Sec. 8. Subdivision (1) of section 12-408 of the general statutes is  
393 repealed and the following is substituted in lieu thereof (*Effective October*  
394 *1, 2022, and applicable to sales occurring on or after October 1, 2022*):

395 (1) (A) For the privilege of making any sales, as defined in  
396 subdivision (2) of subsection (a) of section 12-407, at retail, in this state  
397 for a consideration, a tax is hereby imposed on all retailers at the rate of  
398 six and thirty-five-hundredths per cent of the gross receipts of any  
399 retailer from the sale of all tangible personal property sold at retail or  
400 from the rendering of any services constituting a sale in accordance with  
401 subdivision (2) of subsection (a) of section 12-407, except, in lieu of said  
402 rate, the rates provided in subparagraphs (B) to [(I)] (J), inclusive, of this  
403 subdivision;

404 (B) (i) At a rate of fifteen per cent with respect to each transfer of  
405 occupancy, from the total amount of rent received by a hotel or lodging  
406 house for the first period not exceeding thirty consecutive calendar  
407 days;

408 (ii) At a rate of eleven per cent with respect to each transfer of  
409 occupancy, from the total amount of rent received by a bed and  
410 breakfast establishment for the first period not exceeding thirty  
411 consecutive calendar days;

412 (C) With respect to the sale of a motor vehicle to any individual who  
413 is a member of the armed forces of the United States and is on full-time

414 active duty in Connecticut and who is considered, under 50 App USC  
415 574, a resident of another state, or to any such individual and the spouse  
416 thereof, at a rate of four and one-half per cent of the gross receipts of any  
417 retailer from such sales, provided such retailer requires and maintains a  
418 declaration by such individual, prescribed as to form by the  
419 commissioner and bearing notice to the effect that false statements made  
420 in such declaration are punishable, or other evidence, satisfactory to the  
421 commissioner, concerning the purchaser's state of residence under 50  
422 App USC 574;

423 (D) (i) With respect to the sales of computer and data processing  
424 services occurring on or after July 1, 2001, at the rate of one per cent, and  
425 (ii) with respect to sales of Internet access services, on and after July 1,  
426 2001, such services shall be exempt from such tax;

427 (E) (i) With respect to the sales of labor that is otherwise taxable under  
428 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section  
429 12-407 on existing vessels and repair or maintenance services on vessels  
430 occurring on and after July 1, 1999, such services shall be exempt from  
431 such tax;

432 (ii) With respect to the sale of a vessel, a motor for a vessel or a trailer  
433 used for transporting a vessel, at the rate of two and ninety-nine-  
434 hundredths per cent, except that the sale of a vessel shall be exempt from  
435 such tax if such vessel is docked in this state for sixty or fewer days in a  
436 calendar year;

437 (iii) With respect to the sale of dyed diesel fuel, as defined in  
438 subsection (d) of section 12-487, sold by a marine fuel dock exclusively  
439 for marine purposes, at the rate of two and ninety-nine-hundredths per  
440 cent;

441 (F) With respect to patient care services for which payment is  
442 received by the hospital on or after July 1, 1999, and prior to July 1, 2001,  
443 at the rate of five and three-fourths per cent and on and after July 1, 2001,  
444 such services shall be exempt from such tax;

445 (G) With respect to the rental or leasing of a passenger motor vehicle  
446 for a period of thirty consecutive calendar days or less, at a rate of nine  
447 and thirty-five-hundredths per cent;

448 (H) With respect to the sale of (i) a motor vehicle for a sales price  
449 exceeding fifty thousand dollars, at a rate of seven and three-fourths per  
450 cent on the entire sales price, (ii) jewelry, whether real or imitation, for  
451 a sales price exceeding five thousand dollars, at a rate of seven and  
452 three-fourths per cent on the entire sales price, and (iii) an article of  
453 clothing or footwear intended to be worn on or about the human body,  
454 a handbag, luggage, umbrella, wallet or watch for a sales price  
455 exceeding one thousand dollars, at a rate of seven and three-fourths per  
456 cent on the entire sales price. For purposes of this subparagraph, "motor  
457 vehicle" has the meaning provided in section 14-1, but does not include  
458 a motor vehicle subject to the provisions of subparagraph (C) of this  
459 subdivision, a motor vehicle having a gross vehicle weight rating over  
460 twelve thousand five hundred pounds, or a motor vehicle having a  
461 gross vehicle weight rating of twelve thousand five hundred pounds or  
462 less that is not used for private passenger purposes, but is designed or  
463 used to transport merchandise, freight or persons in connection with  
464 any business enterprise and issued a commercial registration or more  
465 specific type of registration by the Department of Motor Vehicles;

466 (I) With respect to the sale of meals, as defined in subdivision (13) of  
467 section 12-412, sold by an eating establishment, caterer or grocery store;  
468 and spirituous, malt or vinous liquors, soft drinks, sodas or beverages  
469 such as are ordinarily dispensed at bars and soda fountains, or in  
470 connection therewith; in addition to the tax imposed under  
471 subparagraph (A) of this subdivision, at the rate of one per cent;

472 (J) (i) Notwithstanding the provisions of subparagraph (C) or (H) of  
473 this subdivision, with respect to the sale of a motorcycle that exceeds the  
474 maximum decibel level permitted pursuant to section 14-80a and any  
475 regulations adopted thereunder, at the rate of fifty per cent;

476 (ii) With respect to the sale of a replacement or an aftermarket  
477 motorcycle muffler that would cause a motorcycle to exceed the

478 maximum decibel level permitted pursuant to section 14-80a and any  
479 regulations adopted thereunder, at the rate of fifty per cent;

480 [(J)] (K) The rate of tax imposed by this chapter shall be applicable to  
481 all retail sales upon the effective date of such rate, except that a new rate  
482 that represents an increase in the rate applicable to the sale shall not  
483 apply to any sales transaction wherein a binding sales contract without  
484 an escalator clause has been entered into prior to the effective date of the  
485 new rate and delivery is made within ninety days after the effective date  
486 of the new rate. For the purposes of payment of the tax imposed under  
487 this section, any retailer of services taxable under subdivision (37) of  
488 subsection (a) of section 12-407, who computes taxable income, for  
489 purposes of taxation under the Internal Revenue Code of 1986, or any  
490 subsequent corresponding internal revenue code of the United States,  
491 as amended from time to time, on an accounting basis that recognizes  
492 only cash or other valuable consideration actually received as income  
493 and who is liable for such tax only due to the rendering of such services  
494 may make payments related to such tax for the period during which  
495 such income is received, without penalty or interest, without regard to  
496 when such service is rendered;

497 [(K)] (L) (i) For calendar quarters ending on or after September 30,  
498 2019, the commissioner shall deposit into the regional planning  
499 incentive account, established pursuant to section 4-66k, six and seven-  
500 tenths per cent of the amounts received by the state from the tax  
501 imposed under subparagraph (B) of this subdivision and ten and seven-  
502 tenths per cent of the amounts received by the state from the tax  
503 imposed under subparagraph (G) of this subdivision;

504 (ii) For calendar quarters ending on or after September 30, 2018, the  
505 commissioner shall deposit into the Tourism Fund established under  
506 section 10-395b ten per cent of the amounts received by the state from  
507 the tax imposed under subparagraph (B) of this subdivision;

508 [(L)] (M) For calendar months commencing on or after July 1, 2021,  
509 the commissioner shall deposit into the municipal revenue sharing  
510 account established pursuant to section 4-66l seven and nine-tenths per



511 cent of the amounts received by the state from the tax imposed under  
512 subparagraph (A) of this subdivision; and

513 ~~[(M)]~~ (N) (i) For calendar months commencing on or after July 1, 2017,  
514 the commissioner shall deposit into the Special Transportation Fund  
515 established under section 13b-68 seven and nine-tenths per cent of the  
516 amounts received by the state from the tax imposed under  
517 subparagraph (A) of this subdivision;

518 (ii) For calendar months commencing on or after July 1, 2018, but  
519 prior to July 1, 2019, the commissioner shall deposit into the Special  
520 Transportation Fund established under section 13b-68 eight per cent of  
521 the amounts received by the state from the tax imposed under  
522 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
523 vehicle;

524 (iii) For calendar months commencing on or after July 1, 2019, but  
525 prior to July 1, 2020, the commissioner shall deposit into the Special  
526 Transportation Fund established under section 13b-68 seventeen per  
527 cent of the amounts received by the state from the tax imposed under  
528 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
529 vehicle;

530 (iv) For calendar months commencing on or after July 1, 2020, but  
531 prior to July 1, 2021, the commissioner shall deposit into the Special  
532 Transportation Fund established under section 13b-68 twenty-five per  
533 cent of the amounts received by the state from the tax imposed under  
534 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
535 vehicle;

536 (v) For calendar months commencing on or after July 1, 2021, but  
537 prior to July 1, 2022, the commissioner shall deposit into the Special  
538 Transportation Fund established under section 13b-68 seventy-five per  
539 cent of the amounts received by the state from the tax imposed under  
540 subparagraphs (A) and (H) of this subdivision on the sale of a motor  
541 vehicle; and

542 (vi) For calendar months commencing on or after July 1, 2022, the  
543 commissioner shall deposit into the Special Transportation Fund  
544 established under section 13b-68 one hundred per cent of the amounts  
545 received by the state from the tax imposed under subparagraphs (A),  
546 [and] (H) and (I)(i) of this subdivision on the sale of a motor vehicle.

547 Sec. 9. Subdivision (1) of section 12-411 of the general statutes is  
548 repealed and the following is substituted in lieu thereof (*Effective October*  
549 *1, 2022, and applicable to sales occurring on or after October 1, 2022*):

550 (1) (A) An excise tax is hereby imposed on the storage, acceptance,  
551 consumption or any other use in this state of tangible personal property  
552 purchased from any retailer for storage, acceptance, consumption or any  
553 other use in this state, the acceptance or receipt of any services  
554 constituting a sale in accordance with subdivision (2) of subsection (a)  
555 of section 12-407, purchased from any retailer for consumption or use in  
556 this state, or the storage, acceptance, consumption or any other use in  
557 this state of tangible personal property which has been manufactured,  
558 fabricated, assembled or processed from materials by a person, either  
559 within or without this state, for storage, acceptance, consumption or any  
560 other use by such person in this state, to be measured by the sales price  
561 of materials, at the rate of six and thirty-five-hundredths per cent of the  
562 sales price of such property or services, except, in lieu of said rate:

563 (B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging  
564 house for the first period not exceeding thirty consecutive calendar  
565 days;

566 (ii) At a rate of eleven per cent of the rent paid to a bed and breakfast  
567 establishment for the first period not exceeding thirty consecutive  
568 calendar days;

569 (C) With respect to the storage, acceptance, consumption or use in  
570 this state of a motor vehicle purchased from any retailer for storage,  
571 acceptance, consumption or use in this state by any individual who is a  
572 member of the armed forces of the United States and is on full-time  
573 active duty in Connecticut and who is considered, under 50 App USC

574 574, a resident of another state, or to any such individual and the spouse  
575 of such individual at a rate of four and one-half per cent of the sales price  
576 of such vehicle, provided such retailer requires and maintains a  
577 declaration by such individual, prescribed as to form by the  
578 commissioner and bearing notice to the effect that false statements made  
579 in such declaration are punishable, or other evidence, satisfactory to the  
580 commissioner, concerning the purchaser's state of residence under 50  
581 App USC 574;

582 (D) (i) With respect to the acceptance or receipt in this state of labor  
583 that is otherwise taxable under subparagraph (C) or (G) of subdivision  
584 (2) of subsection (a) of section 12-407 on existing vessels and repair or  
585 maintenance services on vessels occurring on and after July 1, 1999, such  
586 services shall be exempt from such tax;

587 (ii) (I) With respect to the storage, acceptance or other use of a vessel  
588 in this state, at the rate of two and ninety-nine-hundredths per cent,  
589 except that such storage, acceptance or other use shall be exempt from  
590 such tax if such vessel is docked in this state for sixty or fewer days in a  
591 calendar year;

592 (II) With respect to the storage, acceptance or other use of a motor for  
593 a vessel or a trailer used for transporting a vessel in this state, at the rate  
594 of two and ninety-nine-hundredths per cent;

595 (III) With respect to the storage, acceptance or other use of dyed diesel  
596 fuel, as defined in subsection (d) of section 12-487, exclusively for  
597 marine purposes, at the rate of two and ninety-nine-hundredths per  
598 cent;

599 (E) (i) With respect to the acceptance or receipt in this state of  
600 computer and data processing services purchased from any retailer for  
601 consumption or use in this state occurring on or after July 1, 2001, at the  
602 rate of one per cent of such services, and (ii) with respect to the  
603 acceptance or receipt in this state of Internet access services, on and after  
604 July 1, 2001, such services shall be exempt from such tax;

605 (F) With respect to the acceptance or receipt in this state of patient  
606 care services purchased from any retailer for consumption or use in this  
607 state for which payment is received by the hospital on or after July 1,  
608 1999, and prior to July 1, 2001, at the rate of five and three-fourths per  
609 cent and on and after July 1, 2001, such services shall be exempt from  
610 such tax;

611 (G) With respect to the rental or leasing of a passenger motor vehicle  
612 for a period of thirty consecutive calendar days or less, at a rate of nine  
613 and thirty-five-hundredths per cent;

614 (H) With respect to the acceptance or receipt in this state of (i) a motor  
615 vehicle for a sales price exceeding fifty thousand dollars, at a rate of  
616 seven and three-fourths per cent on the entire sales price, (ii) jewelry,  
617 whether real or imitation, for a sales price exceeding five thousand  
618 dollars, at a rate of seven and three-fourths per cent on the entire sales  
619 price, and (iii) an article of clothing or footwear intended to be worn on  
620 or about the human body, a handbag, luggage, umbrella, wallet or  
621 watch for a sales price exceeding one thousand dollars, at a rate of seven  
622 and three-fourths per cent on the entire sales price. For purposes of this  
623 subparagraph, "motor vehicle" has the meaning provided in section 14-  
624 1, but does not include a motor vehicle subject to the provisions of  
625 subparagraph (C) of this subdivision, a motor vehicle having a gross  
626 vehicle weight rating over twelve thousand five hundred pounds, or a  
627 motor vehicle having a gross vehicle weight rating of twelve thousand  
628 five hundred pounds or less that is not used for private passenger  
629 purposes, but is designed or used to transport merchandise, freight or  
630 persons in connection with any business enterprise and issued a  
631 commercial registration or more specific type of registration by the  
632 Department of Motor Vehicles;

633 (I) With respect to the acceptance or receipt in this state of meals, as  
634 defined in subdivision (13) of section 12-412, sold by an eating  
635 establishment, caterer or grocery store; and spirituous, malt or vinous  
636 liquors, soft drinks, sodas or beverages such as are ordinarily dispensed  
637 at bars and soda fountains, or in connection therewith; in addition to the

638 tax imposed under subparagraph (A) of this subdivision, at the rate of  
639 one per cent;

640 (J) (i) Notwithstanding the provisions of subparagraph (C) or (H) of  
641 this subdivision, with respect to the storage, acceptance, consumption  
642 or use in this state of a motorcycle that exceeds the maximum decibel  
643 level permitted pursuant to section 14-80a and any regulations adopted  
644 thereunder, at the rate of fifty per cent;

645 (ii) With respect to the storage, acceptance, consumption or use in this  
646 state of a replacement or an aftermarket motorcycle muffler that would  
647 cause a motorcycle to exceed the maximum decibel level permitted  
648 pursuant to section 14-80a and any regulations adopted thereunder, at  
649 the rate of fifty per cent;

650 ~~[(J)]~~ (K) (i) For calendar quarters ending on or after September 30,  
651 2019, the commissioner shall deposit into the regional planning  
652 incentive account, established pursuant to section 4-66k, six and seven-  
653 tenths per cent of the amounts received by the state from the tax  
654 imposed under subparagraph (B) of this subdivision and ten and seven-  
655 tenths per cent of the amounts received by the state from the tax  
656 imposed under subparagraph (G) of this subdivision;

657 (ii) For calendar quarters ending on or after September 30, 2018, the  
658 commissioner shall deposit into the Tourism Fund established under  
659 section 10-395b ten per cent of the amounts received by the state from  
660 the tax imposed under subparagraph (B) of this subdivision;

661 ~~[(K)]~~ (L) For calendar months commencing on or after July 1, 2021,  
662 the commissioner shall deposit into said municipal revenue sharing  
663 account seven and nine-tenths per cent of the amounts received by the  
664 state from the tax imposed under subparagraph (A) of this subdivision;  
665 and

666 ~~[(L)]~~ (M) (i) For calendar months commencing on or after July 1, 2017,  
667 the commissioner shall deposit into said Special Transportation Fund  
668 seven and nine-tenths per cent of the amounts received by the state from

669 the tax imposed under subparagraph (A) of this subdivision;

670 (ii) For calendar months commencing on or after July 1, 2018, but  
671 prior to July 1, 2019, the commissioner shall deposit into the Special  
672 Transportation Fund established under section 13b-68 eight per cent of  
673 the amounts received by the state from the tax imposed under  
674 subparagraphs (A) and (H) of this subdivision on the acceptance or  
675 receipt in this state of a motor vehicle;

676 (iii) For calendar months commencing on or after July 1, 2019, but  
677 prior to July 1, 2020, the commissioner shall deposit into the Special  
678 Transportation Fund established under section 13b-68 seventeen per  
679 cent of the amounts received by the state from the tax imposed under  
680 subparagraphs (A) and (H) of this subdivision on the acceptance or  
681 receipt in this state of a motor vehicle;

682 (iv) For calendar months commencing on or after July 1, 2020, but  
683 prior to July 1, 2021, the commissioner shall deposit into the Special  
684 Transportation Fund established under section 13b-68 twenty-five per  
685 cent of the amounts received by the state from the tax imposed under  
686 subparagraphs (A) and (H) of this subdivision on the acceptance or  
687 receipt in this state of a motor vehicle;

688 (v) For calendar months commencing on or after July 1, 2021, but  
689 prior to July 1, 2022, the commissioner shall deposit into the Special  
690 Transportation Fund established under section 13b-68 seventy-five per  
691 cent of the amounts received by the state from the tax imposed under  
692 subparagraphs (A) and (H) of this subdivision on the acceptance or  
693 receipt in this state of a motor vehicle; and

694 (vi) For calendar months commencing on or after July 1, 2022, the  
695 commissioner shall deposit into the Special Transportation Fund  
696 established under section 13b-68 one hundred per cent of the amounts  
697 received by the state from the tax imposed under subparagraphs (A),  
698 [and] (H) and (I)(i) of this subdivision on the acceptance or receipt in  
699 this state of a motor vehicle.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2022</i>	14-164c(c)
Sec. 2	<i>October 1, 2022</i>	New section
Sec. 3	<i>October 1, 2022</i>	New section
Sec. 4	<i>October 1, 2022</i>	22a-6a
Sec. 5	<i>October 1, 2022</i>	22a-6b(a)
Sec. 6	<i>October 1, 2022</i>	22a-9
Sec. 7	<i>October 1, 2022, and applicable to sales occurring on or after October 1, 2022</i>	12-431(a)(1)
Sec. 8	<i>October 1, 2022, and applicable to sales occurring on or after October 1, 2022</i>	12-408(1)
Sec. 9	<i>October 1, 2022, and applicable to sales occurring on or after October 1, 2022</i>	12-411(1)

**FIN**      *Joint Favorable*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

**OFA Fiscal Note**

**State Impact:**

Agency Affected	Fund-Effect	FY 23 \$	FY 24 \$
Department of Energy and Environmental Protection	GF - Cost	162,479	162,479
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Cost	25,323	25,323
Department of Motor Vehicles	TF - Cost	2,000,000 - 2,500,000	None
Department of Motor Vehicles	Auto Emissions Inspection - Revenue Gain	Up to 60,000	Up to 80,000
Department of Motor Vehicles	GF - Revenue Gain	3,050,000	4,100,000
Department of Motor Vehicles	TF - Revenue Gain	Up to 90,000	Up to 120,000
Resources of the General Fund	GF - Revenue Gain	Minimal	Minimal
State Revenues	GF&TF - Uncertain	See Below	See Below

Note: GF=General Fund; TF=Transportation Fund; GF&TF=General Fund & Transportation Fund

**Municipal Impact:** None

**Explanation**

**Sections 1 & 2** eliminate the emissions test exemption for motorcycles and establish a new noise inspection test for all motor vehicles that are subject to emissions inspection. These sections result in both upfront costs for the Department of Energy and Environmental Protection (DEEP) and the Department of Motor Vehicles (DMV) to establish the

<sup>1</sup>The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 40.53% of payroll in FY 23.



program as well as ongoing inspection and late fee revenue, as described below.

The bill requires DEEP to provide specific technical information to DMV on 1) motorcycle emission control features and equipment and 2) motor vehicle noise inspections, resulting in costs of up to \$100,000 in both FY 23 and FY 24 for a consultant and costs of \$87,802 in both FY 23 and FY 24 for one new Environmental Analyst (inclusive of fringe benefits). These costs are based on similar consultant services provided to DEEP for noise impact assessments as well as on the requirement to furnish technical standards for testing motorcycle emissions because, unlike for light-duty vehicles, federal government regulations do not provide these standards for motorcycles.

The bill results in a cost to DMV of between \$2,000,000 and \$2,500,000 in FY 23 to purchase the requisite decibel testing equipment and to modify the department's information technology systems.

The bill permits DMV to establish two new fees, including 1) a fee of up to \$20 for each motorcycle emissions test, resulting in a revenue gain of up to \$60,000 in FY 23 and \$80,000 in FY 24 for the Auto Emissions Inspections Fund and 2) an additional fee of up to \$20 for each noise inspection, resulting in a revenue gain of approximately \$1.35 million in FY 23 and \$1.8 million in FY 24.<sup>2</sup>

The bill also requires DMV to assess a \$20 late fee for both motorcycle emissions inspections and decibel level inspections for all motor vehicles. Collectively, and assuming that late fees are imposed at the same rate as current emissions inspection late fees, these late fees are anticipated to result in a revenue gain of approximately \$1.7 million in FY 23 and \$2.3 million in FY 24.

**Section 3** creates new infractions for violating certain noise provisions of the bill and, to the extent that offenders are fined, results

---

<sup>2</sup> Most of the current \$20 emissions fee is retained by DMV's emissions contractor to cover costs of the program. The estimates shown here reflect DMV's share of the fee and is based on registration and emissions data provided by the department.

in potential minimal revenue.

**Section 5** subjects the bill's motorcycle and noise inspection requirements to certain civil penalties that DEEP may adopt through regulation. Existing motor vehicle emissions statutes are currently subject to these penalties; however, because DEEP has not adopted any penalty schedule, this section is not expected to result in a fiscal impact.

**Sections 8 & 9** increase to 50% the sales and use tax rate on motorcycles and mufflers that exceed state noise limits. The revenue impact of this provision is uncertain. To the extent the new rate does not affect sales of affected items, there is a revenue gain to the GF and STF. To the extent the increased tax rate results in lower sales volume, there is a revenue loss to the GF and STF.

### ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation, the number of vehicles subject to testing, the terms of DMV's decibel testing contract, any civil penalty scheduled adopted by DEEP, or as otherwise described above.

**OLR Bill Analysis****SB 484*****AN ACT CONCERNING EMISSIONS AND DECIBEL LEVEL TESTING FOR MOTOR VEHICLES AND THE TAXATION OF CERTAIN MOTORCYCLES AND MOTORCYCLE MUFFLERS.*****SUMMARY**

This bill (1) requires all motor vehicles that must get an emissions inspection to also undergo an inspection of the vehicle's maximum decibel (dB) level (i.e., noise inspection) to determine compliance with vehicle noise limits (see BACKGROUND) and (2) subjects most motorcycles to emissions inspection requirements.

The bill also increases to 50% the sales and use tax rate on motorcycles that exceed existing noise limits and mufflers that would cause the motorcycle to exceed those limits.

The bill's provisions on noise inspections generally parallel those for emissions inspections. Among other things, they (1) allow the Department of Motor Vehicles (DMV) to establish a fee for noise inspections; (2) allow the department to enter into or amend agreements with contractors to provide noise inspections; (3) require the Department of Energy and Environmental Protection (DEEP) to provide DMV with technical information, including testing techniques, standards, and instructions; and (4) allow the DMV commissioner to deny or revoke a registration if a motor vehicle does not receive a noise inspection or fails to pay a required fee.

Lastly, the bill authorizes the DMV commissioner to adopt implementing regulations for the motorcycle emissions inspection and noise inspection requirements.

EFFECTIVE DATE: October 1, 2022, and the sales and use tax provisions are applicable to sales on or after that date.

---

**§§ 1-6 — MOTORCYCLE EMISSIONS INSPECTIONS & MOTOR VEHICLE NOISE INSPECTIONS*****Motorcycle Emissions Inspections (§ 1)***

The bill eliminates the general emissions inspection exemption for motorcycles, subjecting most of them to biennial emissions inspections. As under current law for other motor vehicles, motorcycles four or fewer model years old are exempt from inspection.

***Motor Vehicle Noise Level Inspections (§§ 2(a), 3(b) & (c))***

The bill requires each motor vehicle that must have an emissions inspection to also get a noise inspection at the same time. Under the bill, the maximum decibel level for a motor vehicle is the existing state noise limit, as measured by procedures in existing law (see BACKGROUND).

***Prohibitions.*** The bill prohibits vehicles subject to noise inspections from being driven in the state without being tested according to the schedule the commissioner prescribes.

The bill also (1) prohibits motor vehicle dealers and repairers from selling any vehicle that has not had a noise inspection or met the noise limit requirements and (2) specifically prohibits people, firms, and corporations from driving, or allowing to be driven, a motor vehicle that has not received a noise inspection and found compliant with the noise limits. Violations of either of these provisions are infractions, but the fine for a first violation is \$50.

Existing law already prohibits selling new vehicles that produce a maximum decibel level that exceeds the law's noise limit (CGS § 14-80a).

***Registration Penalties.*** The bill allows the DMV commissioner to deny a registration issuance or renewal or revoke an existing registration if the motor vehicle does not receive a noise inspection as required or fails to pay the required fee.

***Waivers and Retests.*** The bill allows the DMV commissioner to do the following:

1. grant waivers from complying with the standards for vehicles that fail the inspection and require repair costs that the commissioner determines are unreasonable;
2. determine compliance of a vehicle that failed a noise inspection retest using a complete physical and functional diagnosis and vehicle inspection, showing that no additional noise-related repairs are needed; and
3. grant one extension, for up to two years, for getting needed repairs if the owner has economic hardship.

### ***DEEP Standards and Technical Information (§ 2(b))***

The bill requires the DEEP commissioner to consult with the DMV commissioner and provide DMV technical information, including testing techniques, standards, and instructions for (1) motorcycle emission control features and equipment and (2) motor vehicle noise inspections. The standards must be (1) consistent with federal law and applicable DEEP regulations and (2) periodically reviewed and, if necessary, revised by DEEP to achieve the inspection programs' objectives. DEEP already does this for the existing emissions inspection program.

### ***Agreements With Contractors (§ 2(c))***

The bill allows the DMV commissioner to enter into a negotiated inspection agreement with one or more independent contractors, in accordance with the existing emissions inspection law, to provide for leasing, constructing, equipping, maintaining, or operating a system of official emissions inspection stations in numbers and locations as needed to provide (1) motorcycle owners reasonably convenient access to inspection facilities and (2) motor vehicle owners reasonably convenient access to noise inspection. The commissioner may also amend existing agreements to allow emission facilities to provide emissions inspections to motorcycles and noise inspections to all motor vehicles. All contractors and inspection facilities must comply with applicable provisions in the emissions inspection laws.

---

**Testing Fees (§ 2(d))**

The bill requires the DMV commissioner, with the Office of Policy and Management secretary's approval, to establish and modify motorcycle emissions inspection or reinspection fees, which may not exceed \$20 for each biennial inspection or any reinspection. (This is the amount available under the existing emissions inspection law, and in practice, the fee is set at \$20.)

The bill also allows the commissioner to establish and modify an additional fee for motor vehicle noise inspection, but it may not exceed the fee set for an emissions test.

Under the bill, the fees must be paid as the commissioner prescribes. If the inspection programs' costs, including administrative costs and payments to contractors, exceed fee income, the state must cover the excess costs.

**Late Fees and Reinspection After Repair.** The bill applies the same late fee (\$20) and reinspection requirements to motorcycle emissions inspections and noise inspections that apply under existing law to emissions inspections.

**Liability (§ 4)**

The bill extends to motorcycle emissions inspection and motor vehicle noise inspection violations certain liability provisions that apply to existing emissions inspection violations. Specifically, it makes anyone who knowingly or negligently violates the bill's inspection requirements, or a related regulation, order, or permit issued by DEEP, liable to the state for its reasonable costs to detect, investigate, control, and abate the violation. A violator is also liable for (1) the state's reasonable costs to restore natural resources to their condition before the violation or (2) damages caused by the violation.

**Civil Penalties (§ 5)**

Existing law requires the DEEP commissioner to adopt regulations on the civil penalties that may be imposed for causing, maintaining, or engaging in a condition that violates certain environmental laws, or

associated regulations, orders, or permits. The penalty must be of an amount to ensure compliance, but cannot exceed \$25,000 per day. By law, the motor vehicles emission inspection statute is subject to this penalty provision. Under the bill, this penalty provision also applies to the noise inspection requirement. (DEEP, however, has not adopted these penalties.)

### ***DEEP as Agent of the State (§ 6)***

The bill makes DEEP the official agent of the state in all noise inspection matters under any existing and future federal laws, as is the case under existing law for the emissions inspection statute.

### **§ 3 — MODIFYING OR REMOVING NOISE LIMITING EQUIPMENT**

The bill prohibits anyone from (1) failing to maintain, in good working order, any vehicle equipment or feature that limits the maximum decibel level the vehicle produces to a level at or below the law's noise limit or (2) removing, dismantling, or otherwise making the equipment or feature inoperable.

Under the bill, vehicle owners who violate these prohibitions face registration revocation, unless all parts and equipment that control noise are made operable and in good working order within 60 days after notice of the violation from DMV. Failing to maintain the equipment in good working order is also considered failing to comply with the bill's noise inspection requirements.

Existing law has the following related motor vehicle equipment requirements and prohibition:

1. Motor vehicles and devices on them must be operated, equipped, constructed, and adjusted to prevent unnecessary or unusual noise.
2. Motor vehicles operated by internal combustion engines must have a muffler or mufflers designed to prevent excessive, unusual, or unnecessary exhaust noise.

3. Vehicle owners must maintain mufflers in good working order and ensure that the muffler is in use when driving the vehicle.
4. No one, including dealers or repairers, may remove all or part of a vehicle's muffler, except to repair or replace it, or part of it, to prevent noise more effectively.

By law, anyone who violates any of the above faces a fine of \$150 per offense (CGS § 14-80).

### **§§ 3 & 7 — STATEMENTS OF COMPLIANCE**

The bill requires motor vehicle sellers to provide certain statements attesting that the vehicles they sold comply with the state's noise limit. Specifically, licensed motor vehicle dealers and lessors must include with each sales tax return provided to the Department of Revenue Services a statement attesting that each vehicle sold during the tax return period did not exceed the noise limit at the time of the sale. For casual sales (i.e., sales made by anyone who is not an employee of a licensed motor vehicle dealer or lessor), the vehicle's seller must provide the purchaser with a similar statement, and the purchaser must include a copy of it with the use tax payment when registering the vehicle with DMV.

### **§§ 8 & 9 — SALES AND USE TAX ON LOUD MOTORCYCLES AND MUFFLERS**

#### ***Motorcycles***

The bill increases to 50%, the sales and use tax rate on motorcycles that exceed state noise limits. Under current law, the sales and use tax rate for motorcycles is 6.35%, except for motorcycles (1) with sales prices above \$50,000, which are taxed at 7.75%, or (2) sold to certain active duty military members, which are taxed at 4.5%.

The bill also makes conforming changes to direct revenue from the tax imposed at this new rate to the Special Transportation Fund (STF). Existing law directs an increasing portion of sales tax revenue from motor vehicle sales to the STF.



**Mufflers**

The bill also increases to 50% (from 6.35%) the sales and use tax rate on replacement or aftermarket motorcycle mufflers that would cause a motorcycle to exceed state noise limits. (It is unclear how a retailer would determine if a muffler would cause a motorcycle to exceed state noise limits.)

**BACKGROUND*****Vehicles Subject to Emissions Inspections***

State emissions inspection requirements apply to all motor vehicles except the following:

1. vehicles with a gross vehicle weight rating (GVWR) of more than 10,000 pounds;
2. electric vehicles, bicycles, or foot scooters;
3. bicycles with motors attached;
4. vehicles with temporary registrations or new vehicles at the time of initial registration;
5. vehicles manufactured at least 25 years ago or that are four or fewer model years old;
6. registered vehicles that are not designed primarily for highway use (e.g., snowmobiles and dirtbikes);
7. farm vehicles;
8. diesel-powered type II school buses;
9. vehicles operated by dealers or repairers to and from (a) a purchase or sale location or (b) an emissions testing site; and
10. vehicles registered as composite vehicles (CGS § 14-164c; Conn. Agencies Regs. § 14-164c-3b).

***Noise Limits for Motor Vehicles***

State law charges the DMV commissioner with setting motor vehicle noise limits in regulations (CGS § 14-80a). The maximum permissible noise level varies based on the vehicle type; its age, weight, and current speed; and the road surface on which it travels. For vehicles manufactured on or after January 1, 1979, it ranges from 72 dB to 92 dB. Table 1 provides the maximum levels for (1) vehicles with a GVWR of less than 10,000 pounds, which includes most passenger motor vehicles, and (2) motorcycles. Other types of vehicles have different limits (Conn. Agencies Regs. § 14-80a-4a).

**Table 1: Maximum Noise for Motor Vehicles With a GVWR of Less Than 10,000 Pounds and Motorcycles (Manufactured After 01/01/1979)**

	<i>Highway Operation</i>				<i>Stationary</i>	
	<i>Soft Site</i>		<i>Hard Site</i>		<i>Soft Site</i>	<i>Hard Site</i>
<i>Highway Speed</i>	<i>35 MPH or Less</i>	<i>Above 35 MPH</i>	<i>35 MPH or Less</i>	<i>Above 35 MPH</i>		
<i>Motor Vehicles With a GVWR of Less Than 10,000 Pounds</i>	72 dB (A)	79 dB (A)	74 dB (A)	81 dB (A)	72 dB (A)	74 dB (A)
<i>Motorcycles</i>	78 dB (A)	82 dB (A)	80 dB (A)	84 dB (A)	78 dB (A)	80 dB (A)

### ***Testing Noise Level***

The law authorizes the DMV commissioner to establish a procedure for checking motor vehicle maximum noise levels. Under DMV regulations, a vehicle's noise level must be measured (1) 50 feet from the centerline of the vehicle or (2) with a testing device calibrated to measure the sound at an equivalency of 50 feet. Testing conditions are defined as hard or soft test sites. A hard test site is a site with ground cover of concrete, asphalt, packed dirt, gravel, or similarly reflective material. A soft test site is a site covered by grass or similarly absorptive material (Conn. Agencies Regs. § 14-80a-8a).

### ***Related Bill***

sHB 5422, favorably reported by the Transportation Committee, has similar provisions requiring that motor vehicles' noise level must be tested at the time of their emissions inspection.

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 35 Nay 14 (04/05/2022)