



General Assembly

February Session, 2022

Raised Bill No. 5477

LCO No. 3268



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
(FIN)

**AN ACT CONCERNING SALES TAX REMITTANCE FOR CERTAIN
MARKETPLACE FACILITATOR TRANSACTIONS.**

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

1 Section 1. Subsections (a) and (b) of section 12-408e of the general
2 statutes are repealed and the following is substituted in lieu thereof
3 (*Effective from passage*):

4 (a) As used in this section:

5 (1) "Marketplace facilitator" means any person who (A) facilitates
6 retail sales of at least two hundred fifty thousand dollars during the
7 prior twelve-month period by marketplace sellers by providing a forum
8 that lists or advertises tangible personal property subject to tax under
9 this chapter or taxable services, including digital goods, for sale by such
10 marketplace sellers, (B) directly or indirectly through agreements or
11 arrangements with third parties, collects receipts from the customer and
12 remits payments to the marketplace sellers, and (C) receives
13 compensation or other consideration for such services;

14 (2) "Marketplace seller" means any person who has an agreement
15 with a marketplace facilitator regarding retail sales of such person,
16 whether or not such person is required to obtain a permit under section
17 12-409; and

18 (3) "Forum" means a physical or electronic place, including, but not
19 limited to, a store, a booth, an Internet web site, a catalog or a dedicated
20 sales software application, where tangible personal property or taxable
21 services are offered for sale.

22 (b) (1) A marketplace facilitator shall be considered the retailer of
23 each sale such facilitator facilitates on its forum for a marketplace seller.
24 Each marketplace facilitator shall [(1)] (A) be required to collect and
25 remit for each such sale any tax imposed under section 12-408, [(2)] (B)
26 be responsible for all obligations imposed under this chapter as if such
27 marketplace facilitator was the retailer of such sale, and [(3)] (C) in
28 accordance with the provisions of subdivision (3) of section 12-426, keep
29 such records and information as may be required by the Commissioner
30 of Revenue Services to ensure proper collection and remittance of [said]
31 such tax.

32 (2) The provisions of subdivision (1) of this subsection shall not apply
33 to the facilitation by a marketplace facilitator of the rental of a passenger
34 motor vehicle or rental truck on behalf of a rental company, as those
35 terms are defined in section 12-692.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-408e(a) and (b)

FIN *Joint Favorable*