



General Assembly

February Session, 2022

Raised Bill No. 484

LCO No. 3999



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
(FIN)

**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2 the general statutes is repealed and the following is substituted in lieu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, [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 (J)(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*