



States' Biofuels Statutes

STATE OF CONNECTICUT

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Current through the 2013 Legislative Session of the Connecticut General Assembly.

§ 12-412. Exemptions

Taxes imposed by this chapter shall not apply to the gross receipts from the sale of and the storage, use or other consumption in this state with respect to the following items:

(1) **The United States, the state or subdivisions.** (A) Sales of tangible personal property or services to the United States, the state of Connecticut or any of the political subdivisions thereof, or its or their respective agencies; (B) sales of tangible personal property or services used to develop property which the state of Connecticut is under contract to purchase through a long-term financing contract; (C) sales and use of any services or tangible personal property to be incorporated into or used or otherwise consumed in (i) the demolition, remediation or preparation of the Adriaen's Landing site and the stadium facility site for purposes of the overall project, each as defined in section 32-651, (ii) the construction of the convention center, the Connecticut Center for Science and Exploration, the stadium facility and the related parking facilities and site preparation and infrastructure improvements, each as defined in section 32-651, or (iii) the construction of any future capital improvement to the convention center, the stadium facility or the related parking facilities.

(2) **Federal exemptions.** Sales of tangible personal property or services which this state is prohibited from taxing under the constitution or laws of the United States.

(3) **Certain utilities.** (A) **Gas and electricity for residential use and certain manufacturing or agricultural production.** The sale, furnishing or service of gas, including bottled gas, and electricity when delivered to consumers through mains, lines, pipes or bottles for use (i) in any residential dwelling or (ii) directly in agricultural production, fabrication of a finished product to be sold or an industrial manufacturing plant, provided the exemption under this subdivision (ii) shall only be allowed with respect to a metered building, location or premise at which not less than seventy-five per cent of the gas, including bottled gas, or electricity consumed at such metered building, location or premise is used for the purpose of such production, fabrication or manufacturing. Bottled gas as used in this subsection means L.P. (propane) gas.

(B) **Telephone and cable television service prior to January 1, 1990.** The sale or furnishing of telephone service and community antenna television and cable service, provided the exemption for services described in this subparagraph shall not be applicable to any such service rendered on or after January 1, 1990.

(C) **Water, steam and telegraph.** The sale, furnishing or service of water, steam and telegraph when delivered to consumers through mains, lines, pipes or bottles.

(D) **Monthly charges of one hundred fifty dollars or less for electricity not otherwise exempt.** The sale or furnishing of electricity, not subject to the exemption under subparagraph (A) of this subsection, with respect to that portion of the charges applicable to such electricity for any month of service which is not in excess of one hundred fifty dollars.

(E) **Gas, water, steam or electricity used in furnishing same to consumers.** The sale, furnishing or service of gas, water, steam or electricity for use directly in the furnishing of gas, water, steam or electricity delivered to consumers through mains, lines or pipes.

(4) **Prescription medicine, syringes and needles.** Sales of and the storage, use or other consumption of medicine only by prescription as defined by federal or state law, including such medicine provided for no consideration and the sales of syringes and needles only by prescription. Sales of and the storage, use or other consumption of materials, including materials used in packaging, which become an ingredient or component part of medicine only by prescription, as defined by federal or state law.

(5) **Nonprofit charitable hospitals, nursing homes, rest homes, residential care homes and acute care for-profit hospitals.** (A) Sales of tangible personal property or services to and by nonprofit charitable hospitals in this state, nonprofit nursing homes, nonprofit rest homes and nonprofit residential care homes licensed by the state pursuant to chapter 368v¹ for the exclusive purposes of such institutions except any such service transaction as described in subparagraph (EE) of subdivision (37) of subsection (a) of section 12-407.

(B) Sales of tangible personal property by any organization that is exempt from federal income tax under Section 501(a) of the Internal Revenue Code of 1986,² or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and that the United States Treasury Department has expressly determined, by letter, to be an organization that is described in Section 501(c)(3) of said internal revenue code, which sales are made on the premises of a hospital.

(C) Sales of tangible personal property or services to an acute care, for-profit hospital, operating as an acute care, for-profit hospital as of May 12, 2004, for the purposes of such institution in connection with the constructing and equipping of any facility of such hospital for which a certificate of need was filed before, and is pending on, May 12, 2004.

(6) Repealed. (2003, P.A. 03-2, § 58, eff. April 1, 2003.)

(7) [Former subsection (g)] **Repealed.** (1980, P.A. 80-71, § 21, eff. July 1, 1980.)

(8) Organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code of 1986, as determined by the U.S. Treasury Department. Exemption qualification requirements. Sales of tangible personal property or services to any organization that is exempt from Federal Income Tax under Section 501(a) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, and that the United States Treasury Department has expressly determined, by letter, to be an organization that is described in Section 501(c)(3) or (13) of said Internal Revenue Code. At the time of the sale that is exempt under this subsection, the organization shall, in order to qualify for said exemption, do one of the following: (A) Present to the retailer (i) a copy of the United States Treasury Department determination letter that was issued to such organization and (ii) a certificate, in such form as the commissioner may prescribe, certifying that a United States Treasury Department determination letter has been issued to such organization and has not been revoked and that the tangible personal property or services that are being purchased from the retailer by such organization are to be used or consumed exclusively for the purposes for which such organization was established or (B) present to the retailer (i) a copy of the exemption permit that was issued pursuant to this subsection by the commissioner to such organization before July 1, 1995, after a determination of eligibility by the commissioner and (ii) a certificate, in such form as the commissioner may prescribe, certifying that an exemption permit was issued pursuant to this subsection by the commissioner to such organization before July 1, 1995, and was not revoked and that the tangible personal property or services that are being purchased from the retailer by such organization are to be used or consumed exclusively for the purposes for which the organization was established. The organization shall be liable for the tax otherwise imposed if such tangible personal property or services are not used or consumed exclusively for the purposes for which the organization was established.

(9) Food products sold in educational institutions and certain health and care facilities. Sales of food products, meals, candy, confectionery and beverages, except alcoholic beverages, in a student cafeteria, dining-hall, dormitory, fraternity or sorority maintained in a private, public or parochial school, college or university, to members of such institutions or organizations, including all sales of such items to such members at such institutions or organizations using prepaid meal plan cards or arrangements; and sales of food products, meals, candy, confectionery and beverages to patients, residents or care recipients in hospitals, residential care homes, assisted living facilities, senior centers, day care centers, convalescent homes, nursing homes and rest homes.

(10) Repealed. (1991, June Sp.Sess., P.A. 91-3, § 166.)

(11) Personal services. Professional, insurance or personal service transactions, except any such service transaction described in subdivision (2) of subsection (a) of section 12-407, which involve sales as inconsequential elements for which no separate charges are made.

(12) Repealed. (1991, June Sp.Sess., P.A. 91-3, § 166.)

(13) Food products. Sales of food products for human consumption. "Food products" include cereals and cereal products, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products other than candy and confectionery; coffee and coffee substitutes, tea, cocoa and cocoa products other than candy and confectionery. "Food products" do not include spirituous, malt or vinous liquors, soft drinks, sodas or beverages such as are ordinarily dispensed at bars

and soda fountains, or in connection therewith, medicines except by prescription, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts. "Food products" also do not include meals sold by an eating establishment or caterer. "Meal" means food products which are furnished, prepared or served in such a form and in such portions that they are ready for immediate consumption. A meal as defined in this subsection includes food products which are sold on a "take out" or "to go" basis and which are actually packaged or wrapped. The sale of a meal, as defined in this subsection, is a taxable sale. "Eating establishment" means a place where meals are sold and includes a restaurant, cafeteria, grinder shop, pizzeria, drive-in, fast food outlet, ice cream truck, hot dog cart, refreshment stand, sandwich shop, private or social club, cocktail lounge, tavern, diner, snack bar, or hotel or boarding house which furnishes both lodging and meals to its guests.

(14) **Containers.** (A) Nonreturnable containers and returnable dairy product containers when sold without the contents to persons who place the contents in the container and sell the contents together with the container; (B) containers when sold with the contents if the sales price of the contents is not required to be included in the measure of the taxes imposed by this chapter; (C) returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling. As used herein, "returnable containers" means containers of a kind customarily returned by the buyer of the contents for reuse, but does not mean nonrefillable beverage containers, as defined in subdivision (10) of section 22a-243. All other containers are "nonreturnable containers". Nothing in this subsection shall be construed so as to tax the gross receipts from the sale of or the storage, use or other consumption in this state of bags in which feed for livestock and poultry, as defined in subdivision (12) of this section, is customarily contained.

(15) **Motor vehicle fuel.** Sales of and the storage, use or other consumption in this state of motor vehicle fuel (A) for use in any motor vehicle licensed or required to be licensed to operate upon the public highways of this state, whether or not the tax imposed under chapter 221³ has been paid on such fuel, or (B) for any other use, if the tax imposed under chapter 221 has been paid on such fuel and has not been refunded under the provisions of chapter 221.

(16) **Fuel for heating purposes.** Sales of fuel used for heating purposes (i) in any residential dwelling or (ii) in any building, location or premise utilized directly in agricultural production, fabrication of a finished product to be sold or an industrial manufacturing plant, provided the exemption under this subdivision (ii) shall only be allowed with respect to a building, location or premise in which not less than seventy-five per cent of the fuel used in such building, location or premise is used for the purpose of such production, fabrication or manufacturing.

(17) [Former subsection q] **Repealed.** (1983, P.A. 83-18, § 4, eff. April 1, 1983.)

(18) **Production materials.** Sales of and the storage or use of materials, rope, fishing nets, tools and fuel or any substitute therefor, which become an ingredient or component part of tangible personal property to be sold or which are used directly in the fishing industry or in an industrial plant in the actual fabrication of the finished product to be sold. Sales of and the storage or use of materials, tools and fuel or any substitute therefor, when such products are used directly in the furnishing of power to an industrial manufacturing plant or in the furnishing of gas, water, steam or electricity when delivered to consumers through mains, lines or pipes.

(19) Oxygen, blood plasma, prostheses, custom-made wigs or hairpieces, hearing and vision aids, canes, crutches, walkers and wheel chairs, vital life support equipment, apnea monitors, support hose and related repair or replacement parts and repair services. Sales of and the storage, use or other consumption of (A) oxygen, blood or blood plasma when sold for medical use in humans or animals; (B) artificial devices individually designed, constructed or altered solely for the use of a particular handicapped person so as to become a brace, support, supplement, correction or substitute for the bodily structure, including the extremities of the individual, and repair or replacement parts and repair services rendered to property described in this subparagraph; (C) artificial limbs, artificial eyes and other equipment worn as a correction or substitute for any functioning portion of the body, custom-made wigs or hairpieces for persons with medically diagnosed total and permanent hair loss as a result of disease or the treatment of disease, artificial hearing aids when designed to be worn on the person of the owner or user, closed circuit television equipment used as a reading aid by persons who are visually impaired and repair or replacement parts and repair services rendered to property described in this subparagraph; (D) canes, crutches, walkers, wheel chairs and inclined stairway chairlifts for the use of invalids and handicapped persons, and repair or replacement parts and repair services to property described in this subparagraph; (E) any equipment used in support of or to supply vital life functions, including oxygen supply equipment used for humans or animals, kidney dialysis machines and any other such device used in necessary support of vital life functions, and apnea monitors, and repair or replacement parts and repair services rendered to property described in this subparagraph; and (F) support hose that is specially designed to aid in the circulation of blood and is purchased by a person who has a medical need for such hose. Repair or replacement parts are exempt whether purchased separately or in conjunction with the item for which they are intended, and whether such parts continue the original function or enhance the functionality of such item. As used in this subdivision, “repair services” means services that are described in subparagraph (Q) or (CC) of subdivision (37) of subsection (a) of section 12-407.

(20) Flyable aircraft. Sales of and the storage, use or other consumption, by a manufacturer of aircraft located in this state, of flyable aircraft complete with necessary equipment and modifications, but not separate engines and parts thereof, sold to persons taking delivery and using such aircraft as certificated or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government, or sold to any foreign government for use by such government outside of this state, or sold to persons who are not residents of this state and who will not use such aircraft in this state otherwise than in the removal of such aircraft from this state.

(21) Personal property for incorporation into or use in waste treatment facilities. Sales of and the storage, use or other consumption of tangible personal property acquired for incorporation into or used and consumed in the operation of facilities for the treatment of industrial waste before the discharge thereof into any waters of the state or into any sewerage system emptying into such waters, the primary purpose of which is the reduction, control or elimination of pollution of such waters, certified as approved for such purpose by the Commissioner of Energy and Environmental Protection. For the purposes of this subdivision “industrial waste” means any harmful thermal effect or any liquid, gaseous or solid substance or combination thereof resulting from any process of industry, manufacture, trade or business or from the development or recovery of any natural resource.

(22) Personal property incorporated into or consumed in air pollution control facilities. Sales of and the storage, use or other consumption of tangible personal property or supplies acquired for

incorporation into or used and consumed in the operation of facilities, the primary purpose of which is the reduction, control or elimination of air pollution, certified as approved for such purpose by the Commissioner of Energy and Environmental Protection. Said commissioner may certify to a portion of such tangible personal property or supplies acquired for incorporation into such facilities to the extent that such portion shall have as its primary purpose the reduction, control or elimination of air pollution.

(23) **United States and Connecticut state flags.** Sales of United States and Connecticut state flags.

(24) **Municipal publications, sales by public libraries or by municipal auction and book sales by library support groups.** Sales of municipal publications such as information booklets and zoning regulations, tangible personal property sold by public libraries, the sale of any property at auction by a municipality, and book sales by library support groups.

(25) **Repealed.** (1995, P.A. 95-359, § 18.)

(26) **Items not costing more than twenty dollars each by certain nonprofit organizations and schools.** Sales of items for not more than twenty dollars each by any Connecticut eleemosynary organization, for purposes of youth activities which such organization is formed to sponsor and support, and by any accredited elementary or secondary school for purposes of such school or of organized activities of the students enrolled therein.

(27) **Vending machine sales of fifty cents or less. Meals sold through vending machines or “honor boxes”.** (A) Sales of any items for fifty cents or less from vending machines; or (B) notwithstanding the provisions of subdivision (13) of this section, meals sold through coin-operated vending machines or at unattended “honor boxes”.

(28) **Repealed.** (1991, June Sp.Sess., P.A. 91-3, § 166.)

(29) **Personal property and services used or consumed in development, construction, rehabilitation, renovation, repair or operation of housing facilities for low and moderate income families and persons.** (A) Sales of and the storage, use or other consumption of tangible personal property acquired for incorporation into or used and consumed in the operation of housing facilities for low and moderate income families and persons and sales of and the acceptance, use or other consumption of any service described in subdivision (2) of section 12-407 that is used and consumed in the development, construction, rehabilitation, renovation, repair or operation of housing facilities for low and moderate income families and persons, provided such facilities are constructed under the sponsorship of and owned or operated by nonprofit housing organizations or housing authorities, as defined in subsection (b) of section 8-39. The nonprofit housing organization or housing authority sponsoring the construction of or owning or operating such housing facility shall obtain from the commissioner a letter of determination that the housing facility has, to the satisfaction of said commissioner, met all the requirements for exemption under this subsection. At the time of any sale or purchase that is exempt under this subsection, the purchaser shall present to the retailer a copy of the determination letter that was issued to the nonprofit housing organization or housing authority together with a certificate from the purchaser, in such form as the commissioner may prescribe, certifying that the tangible personal property or services that are being purchased from the retailer are to be used or consumed exclusively for the purposes of incorporation into or in the development, construction,

rehabilitation, renovation, repair or operation of the housing facility identified in the letter of determination. For the purposes of this subsection, (i) “nonprofit housing organization” means any organization which has as one of its purposes the development, construction, sponsorship or ownership of housing for low and moderate income families as stated in its charter, if it is incorporated, or its constitution or bylaws, if it is unincorporated, and which has received exemption from federal income tax under the provisions of Section 501(c) of the Internal Revenue Code, as amended from time to time, provided the charter of such organization, if it is incorporated, or its constitution or bylaws, if unincorporated, shall contain a provision that no officer, member or employee thereof shall receive or at any future time may receive any pecuniary profit from the operation thereof, except a reasonable compensation for services in effecting the purposes of the organization; (ii) “housing facilities” means facilities having as their primary purpose the provision of safe and adequate housing and related facilities for low and moderate income families and persons, notwithstanding that said housing provides other dwelling accommodations in addition to the primary purpose of providing dwelling accommodations for low and moderate income families; (iii) “related facilities” means those facilities defined in subsection (d) of section 8-243; and (iv) “low and moderate income families” means those families as defined in subsection (h) of said section 8-243.

(B) Sales of and the acceptance, use or other consumption of any service described in subdivision (2) of section 12-407 that is used or consumed in the development, construction, renovation or operation of housing facilities for low and moderate income families and persons, provided such facilities are owned or sponsored by a mutual housing association, as defined in subsection (b) of section 8-214f, and operated as mutual housing by such association at a location that was conveyed to such association by the United States Secretary of Housing and Urban Development prior to September 1, 1995.

(30) Commodities in the form traded on boards of trade and not converted to use by purchaser. Sales and storage of any commodity in the form traded on any contract market or other board of trade as defined in the Commodity Exchange Act,⁴ as amended, provided this exemption shall not apply to any commodity subsequently converted to use by a purchaser and in such event such purchaser shall be liable for the tax under section 12-411 unless otherwise exempt under any of the provisions of this section.

(31) Printed material manufactured for purchaser in Connecticut to be delivered for use outside the state. Sales of any printed material which has been manufactured in Connecticut to the special order of a purchaser and which, within thirty days following delivery to such purchaser, is to be delivered for use outside Connecticut, provided such purchaser presents written certification to the seller when such material is received by such purchaser that such material shall be delivered for use outside Connecticut within thirty days.

(32) Repealed. (1991, June Sp.Sess., P.A. 91-3, § 166;1991, June Sp.Sess., P.A. 91-14, § 27, eff. Sept. 19, 1991.)

(33) [Former subsec. (gg)] Repealed. (1984, P.A. 84-507, § 3, eff. July 1, 1984.)

(34) Machinery used in manufacturing. Sales of and the storage, use or other consumption of machinery used directly in a manufacturing production process. The word “machinery” as used in this subsection means the basic machine itself, and includes all of its component parts and contrivances, such

as belts, pulleys, shafts, moving parts, operating structures and equipment or devices, which component parts and contrivances are used or required to control, regulate or operate the machinery or to enhance or alter its productivity or functionality, whether such component parts and contrivances are purchased separately or in conjunction with such machine and all replacement and repair parts for the basic machine or for its component parts and contrivances, whether such replacement or repair parts are purchased separately or in conjunction with such machine. For the purposes of this subsection, "machinery" includes machinery used exclusively to control or monitor an activity occurring during the manufacturing production process and machinery used exclusively during the manufacturing production process to test or measure materials and products being manufactured but shall not include office equipment or data processing equipment other than numerically controlled machinery used directly in the manufacturing process.

(35) **Centers of service for elderly persons.** Sales of tangible personal property or services to any center of service for elderly persons as described in subdivision (d) of section 17b-425.

(36) **Motor vehicle driving service performed out of state.** The sale of any motor vehicle driving service to the extent of that proportionate part of gross receipts from such service rendered which is directly related to actual driving performance outside the state.

(37) **Fuel for use in certain high-occupancy commuter vehicles.** Sales of and the storage, use or other consumption of any fuel with respect to which the tax imposed under chapter 221 has been refunded under subdivision (11) of subsection (a) of section 12-459.

(38) **Telephone equipment designed exclusively for deaf or blind persons.** Sales of and the storage, use or other consumption of any equipment designed exclusively for use by persons who are deaf or blind for purposes of communication by telephone.

(39) **Repealed.** (1991, June Sp.Sess., P.A. 91-3, § 166.)

(40) **Commercial fishing vessels and machinery or equipment for use thereon.** (A) Sales of and the storage, use or other consumption of any vessel exclusively for use in commercial fishing and any machinery or equipment exclusively for use on a commercial fishing vessel by a fisherman engaged in commercial fishing as a trade or business and to whom the Department of Revenue Services has issued a fisherman tax exemption permit, provided (i) for the immediately preceding taxable year, or (ii) on average, for the two immediately preceding taxable years, not less than fifty per cent of the gross income of the purchaser, as reported for federal income tax purposes, shall have been derived from commercial fishing, subject to proof satisfactory to the Commissioner of Revenue Services.

(B) The commissioner shall adopt regulations, in accordance with the provisions of chapter 54,⁵ requiring periodic registration for purposes of the issuance of fisherman tax exemption permits, including (i) a procedure related to the application for such permit, which application shall include a declaration, in a form prescribed by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, to be signed by the applicant, and (ii) a form of notice concerning the penalty for misuse of such permit.

(C) (i) The Commissioner of Revenue Services may issue a fisherman tax exemption permit to an

applicant, provided such applicant has satisfied the commissioner that the applicant intends to carry on commercial fishing as a trade or business for at least two years, notwithstanding the fact that the applicant was not engaged in commercial fishing as a trade or business in the immediately preceding taxable year or, if the applicant was engaged in commercial fishing as a trade or business in such immediately preceding taxable year, notwithstanding the fact that, for such immediately preceding taxable year, or, on average, for the two immediately preceding taxable years, less than fifty per cent of the gross income of the applicant, as reported for federal income tax purposes, was derived from commercial fishing.

(ii) Such applicant shall be liable for the tax otherwise imposed, during the period commencing upon the issuance of the permit and ending two years after the date of issuance of the permit, if commercial fishing is not carried on as a trade or business by such applicant during such entire period.

(iii) Such applicant shall also be liable for the tax otherwise imposed, during the period commencing upon the issuance of the permit and ending two years after the date of issuance of the permit, if less than fifty per cent of the gross income of such applicant, as reported for federal income tax purposes, shall have been derived from such commercial fishing for the immediately preceding taxable year, or, on average, for the two immediately preceding taxable years.

(iv) Any applicant liable for tax under clause (ii) or (iii) of this subparagraph shall not be eligible to be issued another permit under clause (i) of this subparagraph.

(D) The Commissioner of Revenue Services may issue a fisherman tax exemption permit to an applicant, notwithstanding the fact that, in the applicant's immediately preceding taxable year, less than fifty per cent of the gross income of the applicant, as reported for federal income tax purposes, was derived from commercial fishing, provided (i) such applicant purchased, during the applicant's current or immediately preceding taxable year, a commercial fishing trade or business from a seller who was issued a fisherman tax exemption permit by said commissioner at the time of such purchase, and (ii) such commercial fishing shall be carried on as a trade or business by such applicant during the period commencing upon the purchase and ending two years after the date of purchase. Such applicant shall be liable for the tax otherwise imposed, during the period commencing upon such purchase and ending two years after the date of purchase, if such applicant does not carry on such commercial fishing as a trade or business during the period commencing upon such purchase and ending two years after the date of purchase.

(E) For purposes of this subdivision, "commercial fishing vessel" shall include any vessel with a certificate of documentation issued by the United States Coast Guard for coastwise fishery.

(41) Services to determine effect on human health of consumption or use of a product or substance. Sales of services used to determine the probable consequences in relation to human health of the consumption or other use of any product, substance or element.

(42) Repealed. (1985, P.A. 85-240, § 5, eff. July 1, 1985.)

(43) Replacement parts in enterprise zones. Sales of any replacement parts for machinery to any business entity located in any enterprise zone designated pursuant to section 32-70 for use within such

zone.

(44) Certain motion picture, video, television and radio production and broadcast equipment. (A) Sales of and the storage, use or other consumption of any filmed and taped television and radio programs and any materials which become an ingredient or component part of films or tapes which are used directly in the production and transmission of finished programs (i) broadcast to the general public by a television or radio station or (ii) used on or after October 1, 1986, for purposes of accredited medical or surgical training, including any equipment used for such purpose; (B) sales of and the storage, use, rental, lease or other consumption of any motion picture or video production equipment or sound recording equipment purchased or leased for use in this state for production activities which become an ingredient or component part of any master tapes, records, video tapes or film produced for commercial entertainment, commercial advertising or commercial educational purposes; or (C) sales of and the storage, use, rental or lease of equipment, including, but not limited to, antennas used directly in the production or broadcast of programs to the general public by a television or radio station.

(45) Gold or silver bullion, legal tender of any nation, rare and antique coins. Sales of and the storage or use of rare or antique coins, gold or silver bullion and gold or silver legal tender of any nation, traded according to its value as precious metal, provided such exemption shall not be applicable with respect to any such sale, storage or use in which the total value of such bullion or legal tender sold by the retailer is less than one thousand dollars.

(46) Meals delivered to homes of persons who are elderly, disabled or otherwise confined. Sales of home delivered meals to elderly, disabled and other homebound persons.

(47), (48) Repealed. (2011, P.A. 11-6, § 166, eff. June 21, 2011; 2011, P.A. 11-61, § 184, eff. June 21, 2011.)

(49) Property tax payments under motor vehicle leases. Any payment made by a lessee of a motor vehicle to a lessor for the purpose of paying the property taxes on any such vehicle under a lease which is otherwise subject to the taxes imposed by this chapter if such lease requires the lessee to pay such property taxes and if a separate statement of the amount of any such property tax payment is contained in such lease or in any bill rendered pursuant to such lease.

(50) Lease or rental of any motion picture film for display by theater owner or operator. The leasing or rental of any motion picture film by the owner or operator of a motion picture theater for purposes of display at such theater.

(51) Repealed. (1989, P.A. 89-251, § 202, eff. July 1, 1989.)

(52) Repealed. (2011, P.A. 11-6, § 166, eff. June 21, 2011; 2011, P.A. 11-61, § 184, eff. June 21, 2011.)

(53) Disposable pads used for incontinency. Sales of certain disposable pads prepared for use in the manner of a diaper or as an underpad, and commonly used by persons who are incontinent.

(54) Test strips and tablets, lancets and glucose monitoring equipment used in care of diabetes and associated repair or replacement parts. Sales of test strips and tablets, lancets and glucose monitoring

equipment for purposes of certain tests and monitoring required in the care of diabetes and repair or replacement parts for such equipment, whether such repair or replacements parts are purchased separately or in conjunction with the sale of such equipment, and whether such parts continue the original function or enhance the functionality of such equipment.

(55) **Certain personal property used in burial or cremation.** Sales of (A) tangible personal property by any funeral establishment performing the primary services in preparation for and the conduct of burial or cremation, provided any such property must be used directly in the performance of such services and the total amount of such exempt sales with respect to any single funeral may not exceed two thousand five hundred dollars, or (B) caskets used for burial or cremation.

(56) **Sales of certain items by nursing homes, rest homes, residential care homes, convalescent homes or adult day care centers.** Sales of items for not more than one hundred dollars each by any nursing home, rest home, residential care home, convalescent home or any adult day care center approved for such purpose by the Commissioner of Social Services, provided (1) such sales are made through a gift shop located in such home or center and (2) any profits from such sales are retained by such home or center for the benefit of the patients, in the case of any such home, or persons using any such adult day care center.

(57) **Items purchased with supplemental nutrition assistance program benefits.** Sales of any items purchased with supplemental nutrition assistance program benefits.

(58) **Personnel, research or management services provided by participants in a joint venture. Joint venture in aircraft industry** (A) Sales of any services rendered for purposes of (i) personnel services, (ii) commercial or industrial marketing, development, testing or research services, or (iii) business analysis and management services, whenever, pursuant to a joint venture agreement, the recipient of any such services is either a corporation, a partnership, or a limited liability company, and such services are rendered by one or more corporate shareholders, or a corporate partner or corporate member in such joint venture, and in accordance with which, except as provided in subparagraph (B) of this subdivision, the company rendering such service must have an ownership interest equivalent to not less than twenty-five per cent of total ownership in such joint venture, provided (I) the purpose of such joint venture is directly related to production or development of new or experimental products or systems and the marketing and support thereof, (II) at least one of the corporations participating in such joint venture shall have been actively engaged in business in this state for not less than ten years, and (III) exemption for such sales in accordance with this subsection, with respect to any single joint venture, shall not be allowed for a period in excess of twenty consecutive years from the date of such venture's incorporation, formation or organization, or in the case of a joint venture in existence prior to January 1, 1986, within the aircraft industry, for a period in excess of forty consecutive years, and such exemption shall be applicable to sales of such services rendered on or after January 1, 1986.

(B) In the case of a joint venture in the aircraft industry, the ownership interest percentage of each participant in such joint venture shall be equal to the aggregate ownership interest percentage owned directly or indirectly by every participant in such venture that is a related member, as defined in subsection (a) of section 12-218c.

(59) **Aviation fuel used exclusively and directly in the experimental testing of any product.** Sales of

and the storage, use or other consumption of any aviation fuel used exclusively and directly in the experimental testing of any product.

(60) Motor vehicle or vessel purchased but not registered in this state by a person who is not a resident of this state. The sale of any motor vehicle or vessel, as defined in section 15-127, in this state when the purchaser of such motor vehicle or vessel is not a resident of this state and does not maintain a permanent place of abode in this state, provided such motor vehicle or vessel is not presented for registration with the Department of Motor Vehicles in this state and such purchaser submits a declaration, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence as may be requested by the Commissioner of Revenue Services concerning such purchaser's residency or place of abode.

(61) Repealed. (1991, June Sp.Sess., P.A. 91-3, § 166.)

(62) Services rendered between parent companies and wholly-owned subsidiaries. (A) Sales of any of the services enumerated in subparagraph (I), (K) or (L) of subdivision (2) of subsection (a) of section 12-407 that are rendered for a business entity affiliated with the business entity rendering such service in such manner that (i) either business entity in such transaction owns a controlling interest in the other business entity, or (ii) a controlling interest in each business entity in such transaction is owned by the same person or persons or business entity or business entities.

(B) For purposes of this subdivision, (i) "business entity" means a corporation, trust, estate, partnership, limited partnership, limited liability partnership, limited liability company, single member limited liability company, sole proprietorship, nonstock corporation or a federally-recognized Indian tribe; (ii) "controlling interest" means, in the case of a business entity that is a corporation, ownership of stock possessing one hundred per cent of the total combined voting power of all classes of stock entitled to vote or one hundred per cent of the total value of shares of all classes of stock of such corporation; in the case of a business entity that is a trust or estate, ownership of a beneficial interest of one hundred per cent in such trust or estate; in the case of a business entity that is a partnership, limited partnership or limited liability partnership, ownership of one hundred per cent of the profits interest or capital interest in such partnership, limited partnership or limited liability partnership; in the case of a limited liability company with more than one member, ownership of one hundred per cent of the profits interest, capital interest or membership interests in such limited liability company; in the case of a business entity that is a sole proprietorship or single member limited liability company, ownership of such sole proprietorship or single member limited liability company; in the case of a business entity that is a nonstock corporation with voting members, control of one hundred per cent of all voting membership interests in such corporation; and in the case of a business entity that is a nonstock corporation with no voting members, control of one hundred per cent of the board of directors of such corporation; (iii) whether a controlling interest in a business entity is owned shall be determined in accordance with Section 267 of the Internal Revenue Code of 1986,⁶ or any subsequent corresponding internal revenue code of the United States, as from time to time amended, provided where a controlling interest is owned in a business entity other than a stock corporation, the term "stock" as used in said Section 267 of the Internal Revenue Code means, in the case of a partnership, limited partnership, limited liability partnership or limited liability company treated as a partnership for federal income tax purposes, the profits interest or capital interest in such partnership, in the case of a business entity that is a trust or estate, the beneficial interests in such trust or estate, and in the case of a business entity that is a

nonstock corporation, the voting membership interests in such corporation, or if it has no voting members, the control of the board of directors; (iv) a business entity has “control of” the board of directors of a nonstock corporation if one hundred per cent of the voting members of the board of directors are either representatives of, including ex-officio directors, or persons appointed by such business entity, or “control of” one hundred per cent of the voting membership interests in a nonstock corporation if one hundred per cent of the voting membership interests are held by the business entity or by representatives of, including ex-officio members, or persons appointed by such business entity.

(63) Items sold for use in agricultural production by a farmer engaged in such production as a business. (A) Sales of and the storage, use or other consumption of tangible personal property exclusively for use in agricultural production, as defined in this subsection, by a farmer engaged in agricultural production as a trade or business and to whom the Department of Revenue Services has issued a farmer tax exemption permit, provided such farmer’s gross income from such agricultural production, as reported for federal income tax purposes, shall have been (i) not less than two thousand five hundred dollars for the immediately preceding taxable year, or (ii) on average, not less than two thousand five hundred dollars for the two immediately preceding taxable years.

(B) The Commissioner of Revenue Services shall adopt regulations in accordance with chapter 54 requiring periodic registration for purposes of the issuance of farmer tax exemption permits, including (i) a procedure related to the application for such permit, such application to include a declaration, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made in such declaration are punishable, to be signed by the applicant, and (ii) a form of notice concerning the penalty for misuse of such permit.

(C) As used in this subsection, (i) “agricultural production” means engaging, as a trade or business, in (I) the raising and harvesting of any agricultural or horticultural commodity, (II) dairy farming, (III) forestry, (IV) the raising, feeding, caring for, shearing, training or management of livestock, including horses, bees, poultry, fur-bearing animals or wildlife or (V) the raising and harvesting of fish, oysters, clams, mussels or other molluscan shellfish; and (ii) “farmer” means any person engaged in agricultural production as a trade or business.

(D) The Department of Revenue Services may issue a farmer tax exemption permit to a farmer, notwithstanding the fact that, in the farmer’s immediately preceding taxable year, such farmer’s gross income from agricultural production engaged in as a trade or business may have been less than two thousand five hundred dollars, provided (i) such farmer purchased, during such farmer’s current or immediately preceding taxable year, an agricultural trade or business from a seller who was issued a farmer tax exemption permit by such department at the time of such purchase and (ii) such agricultural production shall be carried on as a trade or business by such purchaser during the period commencing upon the purchase and ending two years after the date of purchase. Such purchaser shall be liable for the tax otherwise imposed, during the period commencing upon such purchase and ending two years after the date of purchase, if such agricultural production is not carried on as a trade or business by such purchaser during the period commencing upon such purchase and ending two years after the date of purchase.

(E) (i) The Department of Revenue Services, under such regulations as the Commissioner of Revenue Services may adopt in accordance with the provisions of chapter 54, may issue a farmer tax exemption

permit to an applicant, provided such applicant has satisfied the commissioner that the applicant intends to carry on agricultural production as a trade or business for at least two years, notwithstanding the fact that the applicant was not engaged in agricultural production as a trade or business in the immediately preceding taxable year or, if the applicant was engaged in agricultural production as a trade or business in the immediately preceding taxable year, notwithstanding the fact that the applicant's gross income from such agricultural production, as reported for federal income tax purposes, was less than two thousand five hundred dollars for the immediately preceding taxable year or, on average, less than two thousand five hundred dollars for the two immediately preceding taxable years.

(ii) Such applicant shall be liable for the tax imposed under this chapter during the period commencing upon the issuance of the permit and ending two years after the date of issuance of the permit if agricultural production is not carried on as a trade or business by such applicant during such entire period.

(iii) Such applicant shall also be liable for the tax otherwise imposed, during the period commencing upon the issuance of the permit and ending two years after the date of issuance of the permit, if (I) such applicant's gross income from such agricultural production, as reported for federal income tax purposes, is less than two thousand five hundred dollars for the immediately preceding taxable year or, on average, less than two thousand five hundred dollars for the two immediately preceding taxable years, and (II) such applicant's expenses from such agricultural production, as reported for federal income tax purposes, are less than two thousand five hundred dollars for the immediately preceding taxable year or, on average, less than two thousand five hundred dollars for the two immediately preceding taxable years.

(iv) Any applicant liable for tax under clause (ii) or (iii) of this subparagraph shall not be eligible to be issued another permit under clause (i) of this subparagraph.

(64) Computer-related cleaning equipment. Sales of and the storage, use or other consumption of equipment used directly in the production and cleaning of computer discs for purposes of creating and maintaining the atmospheric environment necessary in the area immediately surrounding such production and cleaning process, including with respect to such area, climate control, air quality and a positive pressure mode adapted to the particular climate and air quality requirements of such production and cleaning process.

(65) Molds, dies, patterns and sand handling equipment for metal casting foundries. The purchase and sale by metal casting foundries of molds, dies, patterns and sand handling equipment.

(66) Molds, dies and patterns for pattern shops and metal casting foundries. The sale by pattern shops of molds, dies and patterns to metal casting foundries or their customers for use in such foundries, and the purchase and use of such items by pattern shops in connection with any such sales.

(67) New motor vehicles exclusively powered by clean alternative fuels. Sales of and the storage, use or other consumption, prior to July 1, 2008, of a new motor vehicle which is exclusively powered by a clean alternative fuel. As used in this subdivision and subdivisions (68) and (69) of this section, "clean alternative fuel" shall mean natural gas, hydrogen or electricity when used as a motor vehicle fuel or propane when used as a motor vehicle fuel if such a vehicle meets the federal fleet emissions standards

under the federal Clean Air Act⁷ or any emissions standards adopted by the Commissioner of Energy and Environmental Protection as part of the state's implementation plan under said act.

(68) Conversion equipment associated with converting vehicles to exclusive use of clean alternative fuels or dual use of such fuel and any other fuel. Sales of and the storage, use or other consumption, prior to July 1, 2008, of conversion equipment incorporated into or used in converting vehicles powered by any other fuel to either exclusive use of a clean alternative fuel or dual use of any other fuel and a clean alternative fuel, including, but not limited to, storage cylinders, cylinder brackets, regulated mixers, fill valves, pressure regulators, solenoid valves, fuel gauges, electronic ignitions and alternative fuel delivery lines.

(69) Equipment associated with compressed natural gas filling or electric recharging station. Sales of and the storage, use or other consumption, prior to July 1, 2008, of equipment incorporated into or used in a compressed natural gas or hydrogen filling or electric recharging station for vehicles powered by a clean alternative fuel, including, but not limited to, compressors, storage cylinders, associated framing, tubing and fittings, valves, fuel poles and fuel delivery lines used for clean alternative fuel storage and filling facilities.

(70) Commercial trucks, truck tractors, tractors and semitrailers and vehicles used in combination therewith. (A) Sales of and the storage, use or other consumption of commercial trucks, truck tractors, tractors and semitrailers, and vehicles used in combination therewith, which (i) have a gross vehicle weight rating in excess of twenty-six thousand pounds or (ii) are operated actively and exclusively during the period commencing upon its purchase and ending one year after the date of purchase for the carriage of interstate freight pursuant to a certificate or permit issued by the Interstate Commerce Commission or its successor agency. As used in this subsection, "gross vehicle weight rating" means the value specified by the manufacturer as the loaded weight of the single or combination vehicle and, if the manufacturer has not specified a value for a towed vehicle, means the value specified for the towing vehicle plus the loaded weight of the towed unit.

(B) Each purchaser of a commercial truck, truck tractor, tractor or semitrailer or vehicle used in combination therewith exempt from tax pursuant to the provisions of subparagraph (A)(ii) of this subsection shall, in order to qualify for said exemption, present to the retailer (i) a copy of the certificate or permit that was issued by the Interstate Commerce Commission or its successor agency to the purchaser and (ii) a certificate, in such form as the commissioner may prescribe, certifying that such commercial truck, truck tractor, tractor or semitrailer or vehicle used in combination therewith will be operated actively and exclusively for the carriage of interstate freight. The purchaser shall be liable for the tax otherwise imposed if, during the period commencing upon its purchase and ending one year after the date of purchase, such commercial truck, truck tractor, tractor or semitrailer or vehicle used in combination therewith is not operated actively and exclusively for the carriage of interstate freight.

(71) Machinery, equipment, tools, materials and supplies used in commercial printing. Sales of and the storage, use or other consumption of machinery, equipment, tools, materials and supplies used predominantly in the production of printed material by a commercial printer or publisher. For purposes of this subsection, "the production of printed material" is defined to include all processes necessary to convert manuscript copy into printed material, including but not limited to, layout, color separation and typesetting.

(72) Machinery, equipment, tools, materials and supplies for typesetting, color separation, finished copy, or similar products. Sales of and the storage, use or other consumption of machinery, equipment, tools, materials and supplies used predominantly in the production of typesetting, color separation, finished copy with type proofs and artwork or similar content mounted for photomechanical reproduction, or other similar products to be sold for use in the production of printed materials.

(73) Component parts for assembly of manufacturing machinery. The sale of any part of a machine purchased exclusively for the purpose of assembling a machine for use directly in a manufacturing production process, provided the purchaser submits a certified statement at the time of such purchase, on a form prepared by the Commissioner of Revenue Services, certifying that such part is purchased exclusively for use in a machine to be assembled by the purchaser, or someone acting on behalf of the purchaser, and that such machine shall be used directly in a manufacturing production process. The purchaser shall prepare a record of the use of such part which shall be maintained by the purchaser for a period of not less than three years following the date of purchase.

(74) Certain sales of computer and data processing services. (A) Sales of computer and data processing services rendered to a customer (i) by a retailer which, on or after July 1, 1991, acquired the operations of a data processing facility from the customer, provided such customer operated the facility for its own use or (ii) by a retailer which, on or after July 1, 1993, acquired the operations of the data processing facility from the retailer described in subparagraph (A)(i) of this subsection, provided such customer formerly operated the facility for its own use. (B) Sales of computer and data processing services rendered to a customer by a retailer which, on or after July 1, 1995, acquired the data processing operations from the customer, provided such customer formerly conducted such data processing operations for its own use. Sales of and the storage, use or other consumption of computers or data processing equipment, when sold to the retailer described in this subparagraph and used by such retailer to provide the services described in this subparagraph. The provisions in this subparagraph shall not apply if the retailer is a related person, as defined in section 12-217w, with respect to the customer or the customer is a related person, as defined therein, with respect to the retailer.

(75) Aviation fuel. Sales of and the storage, use or other consumption of aviation fuel used exclusively for aviation purposes.

(76) Aircraft repair or replacement parts. Sales of and the storage, use or other consumption of repair or replacement parts exclusively for use (A) in aircraft, or (B) in the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

(77) Aircraft repair services. Sales of aircraft repair services when such services are rendered in connection with (A) aircraft, or (B) the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

(78) Materials, tools, fuel, machinery and equipment in an aircraft manufacturing facility. On or after July 1, 1993, sales of and the storage, use or other consumption by an aircraft manufacturer operating an aircraft manufacturing facility in this state of materials, tools, fuel, machinery and equipment used in such facility. For purposes of this subsection, (A) "machinery and equipment" means tangible personal property (i) which is installed in an aircraft manufacturing facility operated by an

aircraft manufacturer and (ii) the predominant use of which is for the manufacturing of aircraft or aircraft parts or components or for the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis and (B) “aircraft manufacturing facility” means that portion of a plant, building or other real property improvement used for the manufacturing of aircraft or aircraft parts or components or for the significant overhauling or rebuilding of aircraft or aircraft parts or components on a factory basis.

(79) **Marine fuel.** Sales and the storage, use or other consumption of bunker fuel oil, intermediate fuel, marine diesel oil and marine gas oil for use in any vessel having a displacement exceeding four thousand dead weight tons or for use in any vessel primarily engaged in interstate commerce.

(80) **Equipment and associated repair and replacement parts installed in motor vehicles for persons with physical disabilities.** (A) Sales and the storage, use or other consumption of special equipment installed in a motor vehicle for the exclusive use of a person with physical disabilities and repair or replacement parts for such equipment, whether such repair or replacement parts are purchased separately or in conjunction with such equipment, and whether such parts continue the original function or enhance the functionality of such equipment.

(B) When a motor vehicle in which special equipment exclusively for the use of a person with physical disabilities has previously been installed is sold by a licensed motor vehicle dealer for use by a person with physical disabilities, the taxes imposed by this chapter shall not apply to the portion of the sales price attributable to such equipment. Unless established otherwise, the portion of the sales price attributable to the motor vehicle shall be deemed to be the value determined pursuant to subsection (b) of section 12-431.

(81) **Machinery, equipment, tools and materials used in fabricating optical lenses.** Sales of and the storage, use or other consumption of machinery, equipment, tools and materials used exclusively in the fabrication of optical lenses.

(82) **Sales of commercial motor vehicles where seventy-five per cent of days-in-service revenue derives from trips involving other states.** (A) The sale of and the storage, use or other consumption of any commercial motor vehicle, as defined in subparagraphs (A) and (B) of subdivision (14) of section 14-1, that is operating pursuant to the provisions of section 13b-88 or 13b-89, during the period commencing upon its purchase and ending one year after the date of purchase, provided seventy-five per cent of its revenue from its days in service is derived from out-of-state trips or trips crossing state lines.

(B) Each purchaser of a commercial motor vehicle exempt from tax pursuant to the provisions of this subsection shall, in order to qualify for said exemption, present to the retailer a certificate, in such form as the commissioner may prescribe, certifying that seventy-five per cent of such vehicle’s revenue from its days in service will be derived from out-of-state trips or trips crossing state lines. The purchaser of the motor vehicle shall be liable for the tax otherwise imposed if, during the period commencing upon its purchase and ending one year after the date of purchase, seventy-five per cent of the vehicle’s revenue from its days in service is not derived from out-of-state trips or trips crossing state lines.

(83) **Sales of motor buses where seventy-five per cent of day-in-service revenue derives from trips involving other states.** (A) The sale of and the storage, use or other consumption of any motor bus, as

defined in section 14-1, that is operating pursuant to the provisions of section 13b-88 or 13b-89, during the period commencing upon its purchase and ending one year after the date of purchase provided seventy-five per cent of its revenue from its days in service is derived from out-of-state trips or trips crossing state lines.

(B) Each purchaser of a motor bus exempt from tax pursuant to the provisions of this subsection shall, in order to qualify for said exemption, present to the retailer a certificate, in such form as the commissioner may prescribe, certifying that seventy-five per cent of such bus's revenue from its days in service will be derived from out-of-state trips or trips crossing state lines. The purchaser of the motor bus shall be liable for the tax otherwise imposed if, during the period commencing upon its purchase and ending one year after the date of purchase, seventy-five per cent of the bus's revenue from its days in service is not derived from out-of-state trips or trips crossing state lines.

(84) Sales of goods and services to The University of Connecticut Educational Properties, Incorporated. Sales of tangible personal property and services to The University of Connecticut Educational Properties, Incorporated, with regard to Connecticut Technology Park.

(85) Landscaping, horticulture, window cleaning or maintenance services rendered to certain disabled persons. Sales of any landscaping and horticultural services, window cleaning services or maintenance services, as described in subparagraph (I) of subdivision (37) of subsection (a) of section 12-407, on or after July 1, 1994, which are rendered to a person determined to be eligible for, and currently receiving, total disability benefits under the Social Security Act,⁸ provided such services are rendered at the residence of such person.

(86) Sales by an affiliate participating in certain community economic development programs. Sales of services by an affiliate participating in implementation of the community economic development program established pursuant to section 8-240k to another affiliate participating in said program.

(87) Sales of eligible benefits under Title XVIII or XIX of Social Security Act or CHAMPUS. Sales of items that are eligible benefits and that are made to an eligible beneficiary pursuant to Title XVIII, 42 USC Section 1395 et seq., or Title XIX, 42 USC Section 1396 et seq., of the Social Security Act or pursuant to the federal Civilian Health and Medical Program of the Uniformed Services, 10 USC Section 1071 et seq.

(88) Commercial photographic film and paper processing materials. Sales of and the storage, use or other consumption of machinery, equipment, tools and materials used exclusively in the commercial processing of photographic film and paper.

(89) Machinery, equipment, tools, materials, supplies and fuel used in the biotechnology industry. Sales of and the storage, use or other consumption of machinery, equipment, tools, materials, supplies and fuel used directly in the biotechnology industry. For the purposes of this subdivision, "biotechnology" means the application of technologies, such as recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to identify targets for small molecule pharmaceutical

development, to transform biological systems into useful processes and products or to develop microorganisms for specific uses.

(90) **Water companies.** Sales of and the storage, use or other consumption of any personal property or any services to a water company, as defined in section 16-1, for use in maintaining, operating, managing or controlling any pond, lake, reservoir, stream, well or distributing plant or system employed for the purpose of supplying water to fifty or more consumers.

(91) **Safety apparel.** Sales of and the storage, use or other consumption of safety apparel. For the purposes of this subsection “safety apparel” means any item of clothing or protective equipment worn by an employee for protection during the course of the employee’s employment.

(92) **Services or tangible personal property for the operation of projects of the Connecticut Resources Recovery Authority.** The sales and use of any services or tangible personal property to be incorporated into or used or otherwise consumed in the operation of any project of the Connecticut Resources Recovery Authority established pursuant to section 22a-261 whether such purchases are made directly by the authority or are reimbursed by the authority to the lessee or operator of such project.

(93) **Tangible personal property or services to tourism districts.** Sales of tangible personal property or services to any tourism district, as defined in section 10-397.

(94) **Tangible personal property at bazaars, fairs, picnics, tag sales by nonprofit organizations.** Sales of tangible personal property by nonprofit organizations at bazaars, fairs, picnics, tag sales or similar events to the extent of five such events of a day’s duration held during any calendar year.

(95) **Services or tangible personal property used or consumed in operating solid waste-to-energy facilities.** The sales or use of any services or tangible personal property to be incorporated into or used or otherwise consumed in the operation of a solid waste-to-energy facility, certified as approved for such purpose by the Commissioner of Energy and Environmental Protection, whether such purchases are made directly by an authority or an operating committee, or are reimbursed by an authority or operating committee to the lessee or operator of such facility.

(96) **Vegetable seeds.** Sales of vegetable seeds suitable for planting to produce food for human consumption.

(97) **Repealed.** (2011, P.A. 11-6, § 166, eff. June 21, 2011; 2011, P.A. 11-61, § 184, eff. June 21, 2011.)

(98) **Tangible personal property by historical societies.** Sales of tangible personal property by historical societies.

(99) **Certain aircraft.** Sales of and the storage, use or other consumption of, aircraft having a maximum certificated takeoff weight of six thousand pounds or more. “Certificated takeoff weight” means the maximum such weight contained in the type certificate or airworthiness certificate.

(100) **Services used or consumed in the development, construction, rehabilitation, renovation or repair of housing facilities for low and moderate income families in Qualified Census Tracts or**

Difficult Development Areas. Sales of and the acceptance, use or other consumption of any service described in subdivision (2) of subsection (a) of section 12-407 that is accepted, used or consumed in the development, construction, rehabilitation, renovation or repair of housing facilities for low and moderate income families and persons, provided such facilities are situated in Qualified Census Tracts or Difficult Development Areas as designated by the Secretary of the United States Department of Housing and Urban Development and provided, further, that the development of such facilities is assisted by an allocation of Low Income Housing Tax Credits pursuant to Section 42 of the Internal Revenue Code.⁹ For purposes of this subdivision, (A) “housing facilities” means facilities having as their primary purpose the provision of safe and adequate housing and related facilities for low and moderate income families and persons, notwithstanding that said housing provides other dwelling accommodations for low and moderate income families; (B) “related facilities” means those facilities defined in subsection (d) of section 8-243; and (C) “low and moderate income families” means those families as defined in subsection (h) of said section 8-243.

(101) **Firearm safety devices.** Sales of and the storage, use or other consumption of firearm safety devices. For purposes of this subdivision, “firearm safety devices” shall include safes, lock boxes, trigger and barrel locks and other items designed to enhance home firearm safety.

(102) **Bicycle helmets.** Sales of and the storage, use or other consumption of bicycle helmets. For the purposes of this subdivision, “bicycle” means any vehicle propelled by the person riding the same by foot or hand power and “helmet” means protective headgear which conforms to the minimum specifications established by the American National Standards Institute or the Snell Memorial Foundation’s Standard for Protective Headgear for Use in Bicycling.

(103) **Machinery, equipment and supplies of freight railroads.** Sales of and the storage, use or other consumption of railroad locomotives, track ballasts, ties, rails, machinery and equipment used to maintain the railroad right-of-way which is used or operated exclusively for the carriage of freight.

(104) **Calibration services.** Sales, use or other consumption of (A) calibration services for machinery, equipment or instrumentation used in a manufacturing production process; or (B) other sales, use or other consumption of services or compliance practices associated with registration and compliance of quality management and quality assurance standards as part of standards created by the International Organization of Standards. For purposes of this subdivision, “calibration services” means independent inspection services performed to verify accuracy in the provision, calibration or recalibration of equipment used to test, measure, monitor or gage any quality, process or environmental equipment used in conjunction with maintaining quality standards or meeting regulatory requirements.

(105) **Shoe repair services.** Sales of shoe repair services.

(106) **“Call before you dig” services.** Sales of services enumerated in subparagraph (J) of subdivision (37) of subsection (a) of section 12-407, on or after July 1, 1999, which services are rendered to the central clearinghouse organized and operated under the direction of the Public Utilities Regulatory Authority, by the public utilities of this state for receiving and giving the notices required by section 16-349.

(107) **Diesel fuel used in portable generators.** Sales of, and the storage, use or other consumption of,

diesel fuel to be used exclusively in portable power system generators that are larger than one hundred fifty kilowatts.

(108) **Child car seats.** Sales of child car seats.

(109) **College textbooks.** Sales of college textbooks to full and part-time students enrolled at institutions of higher education or private occupational schools authorized pursuant to sections 10a-22a to 10a-22o, inclusive, provided the student presents a valid student identification card. For purposes of this subdivision, “college textbooks” means new or used books and related workbooks required or recommended for a course at an institution of higher education or a private occupational school authorized pursuant to sections 10a-22a to 10a-22o, inclusive.

(110) **High mileage motor vehicles.** On and after January 1, 2008, and prior to July 1, 2010, the sale of any passenger motor vehicle, as defined in section 14-1, that has a United States Environmental Protection Agency estimated city or highway gasoline mileage rating of at least forty miles per gallon.

(111) **Repealed.** (2011, P.A. 11-6, § 166, eff. June 21, 2011; 2011, P.A. 11-61, § 184, eff. June 21, 2011.)

(112) **Equipment transmitting information at not less than two hundred kilobits per second.** Sales of equipment to a telecommunications company or community antenna television company, as defined under section 16-1, that is used to provide telecommunications, high-speed data transmission or broadband Internet services which offer the capability to transmit information at a rate that is not less than two hundred kilobits per second in at least one direction.

(113) **Materials, tools, fuel, machinery and equipment used in fuel cell manufacturing.** (A) Sales to, and the storage, use or other consumption by, a fuel cell manufacturing facility in this state of materials, tools, fuel, machinery and equipment used in such facility.

(B) For purposes of this subdivision, (i) “fuel cell” means a device that directly or indirectly produces electricity directly from hydrogen or hydrocarbon fuel through a noncombustive electro-chemical process, (ii) “machinery and equipment” means tangible personal property which is installed in a fuel cell manufacturing facility operated by a fuel cell manufacturer, and the predominant use of which is for the manufacturing of fuel cells, and (iii) “fuel cell manufacturing facility” means that portion of a plant, building or other real property improvement used for the manufacturing of fuel cell parts or components or for the significant overhauling or rebuilding of such parts or components on a factory basis.

(114) **Magazines and newspapers.** (A) Sales of magazines, including publications which only contain puzzles, by subscription; (B) sales of newspapers.

(115) **Hybrid passenger cars.** On and after October 1, 2004, and prior to October 1, 2008, the sale of any hybrid passenger car that has a United States Environmental Protection Agency estimated highway gasoline mileage rating of at least forty miles per gallon. For purposes of this subdivision, “hybrid passenger car” means a passenger car that draws acceleration energy from two onboard sources of stored energy, which are both an internal combustion or heat engine using combustible fuel and a rechargeable energy storage system and, for a passenger car or light truck with a model year of 2004 or later, is

certified to meet or exceed the tier II bin 5 low emission vehicle classification.

(116) **Marine vessel brokerage services.** Sales of marine vessel brokerage services provided by marine vessel brokers selling such vessels for the owners.

(117) **Solar energy electricity generating, water and space heating systems and geothermal resource systems. Machinery, equipment, tools, materials, supplies and fuel used in renewable energy and clean energy technology industries.** (A) Sales and use of solar energy electricity generating systems and passive or active solar water or space heating systems and geothermal resource systems, including equipment related to such systems, and sales of services relating to the installation of such systems.

(B) Sales of and the storage, use or other consumption of machinery, equipment, tools, materials, supplies and fuel used directly in the renewable energy and clean energy technology industries. As used in this subdivision, “renewable energy and clean energy technology industries” means industries that apply technologies to produce, improve or develop solar energy electricity generating systems, passive or active solar water or space heating systems, geothermal resource systems and wind power electric generation systems, including equipment related to such systems.

(118) **Ice storage systems for cooling.** Sales and use of ice storage systems used for cooling, including equipment related to such systems, and sales of services relating to the installation of such systems by a utility ratepayer who is billed by such utility on a time-of-service metering basis.

(119) **Clothing and footwear.** (A) On and after June 1, 2015, sales of any article of clothing or footwear intended to be worn on or about the human body, the cost of which to the purchaser is less than fifty dollars.

(B) For purposes of this subdivision, clothing or footwear shall not include (i) any special clothing or footwear primarily designed for athletic activity or protective use that is not normally worn except when used for the athletic activity or protective use for which it was designed, and (ii) jewelry, handbags, luggage, umbrellas, wallets, watches and similar items carried on or about the human body but not worn on the body in the manner characteristic of clothing intended for exemption under this subdivision.

Credits: (1949 Rev., § 2096; 1953, Supp. §§ 944c, 945c; 1955, Supp. §§ 1166d to 1168d; 1957, P.A. 195; 1957, P.A. 389; 1957, P.A. 390; 1959, P.A. 578, § 11, eff. July 1, 1959; 1961, P.A. 80; 1967, P.A. 57, § 28, eff. May 1, 1967; 1967, P.A. 754, § 20, eff. July 6, 1967; 1969, P.A. 187; 1969 P.A. 188; 1969, P.A. 758, § 14, eff. July 1, 1969; 1969, June Sp.Sess., P.A. 1, § 23, eff. July 1, 1969; 1971, P.A. 455; 1971, P.A. 516, § 1, eff. July 1, 1971; 1971, P.A. 794, §§ 1, 2; 1971, P.A. 872, §§ 38, 150; 1971, June Sp.Sess., P.A. 5, § 129, eff. July 1, 1971; 1971, June Sp.Sess., P.A. 8, §§ 6, 7, eff. Aug. 5, 1971; 1972, P.A. 46, § 1, eff. April 17, 1972; 1972, P.A. 285, § 4; 1973, P.A. 73-196, § 1, eff. July 1, 1973; 1973, P.A. 73-288, § 4, eff. July 1, 1973; 1973, P.A. 73-299, § 1, eff. July 1, 1973; 1973, P.A. 73-439; 1973, P.A. 73-452, § 1, eff. July 1, 1973; 1974, P.A. 74-4, §§ 1 to 3; 1974, P.A. 74-200; 1974, P.A. 74-263, § 1, eff. July 1, 1974; 1975, P.A. 75-213, §§ 33, 52, eff. July 1, 1975; 1975, P.A. 75-495, § 1, eff. July 3, 1975; 1975, P.A. 75-567, §§ 47, 48, eff. July 1, 1975; 1975, P.A. 75-607, § 1; 1975, P.A. 75-613, § 2, eff. July 8, 1975; 1976, P.A. 76-390, § 1, eff. July 1, 1976; 1976, P.A. 76-435, § 47, eff. June 9, 1976;

1977, P.A. 77-46; 1977, P.A. 77-266, § 1, eff. July 1, 1977; 1977, P.A. 77-370, § 9, eff. July 1, 1977; 1977, P.A. 77-395, § 2; 1977, P.A. 77-427, § 1, eff. July 1, 1977; 1977, P.A. 77-457; 1978, P.A. 78-71, §§ 3, 4, eff. July 1, 1978; 1978, P.A. 78-172, § 1, eff. July 1, 1978; 1979, P.A. 79-33, § 1, eff. July 1, 1979; 1979, P.A. 79-400, § 1, eff. July 1, 1979; 1979, P.A. 79-419, § 1, eff. July 1, 1979; 1979, P.A. 79-547, § 1, eff. July 1, 1979; 1979, P.A. 79-627, § 1; 1980, P.A. 80-71, § 21, eff. July 1, 1980; 1980, P.A. 80-98, § 1, eff. July 1, 1980; 1980, P.A. 80-406, § 2, eff. July 1, 1980; 1981, P.A. 81-323, § 1, eff. July 1, 1981; 1981, P.A. 81-327, § 1; 1981, P.A. 81-399, § 1; 1981, P.A. 81-445, § 5, eff. July 1, 1982; 1982, P.A. 82-25, § 8; 1982, P.A. 82-192, § 1, eff. July 1, 1982; 1982, P.A. 82-416, § 2, eff. July 1, 1982; 1982, P.A. 82-444; 1982, P.A. 82-467, § 1; 1983, P.A. 83-18, §§ 1, 4, eff. April 1, 1983; 1983, P.A. 83-509, § 1; 1984, P.A. 84-415, §§ 1, 2; 1984, P.A. 84-507, §§ 1, 3, eff. July 1, 1984; 1985, P.A. 85-3, § 1; 1985, P.A. 85-159, §§ 7, 8, 16; 1985, P.A. 85-240, § 5, eff. July 1, 1985; 1985, P.A. 85-435, § 1, eff. July 1, 1985; 1985, P.A. 85-462, § 1; 1985, P.A. 85-469, § 4; 1985, P.A. 85-513, § 2; 1985, P.A. 85-534, § 3, eff. July 1, 1985; 1986, P.A. 86-120, § 1, eff. May 8, 1986; 1986, P.A. 86-397, §§ 1, 5; 1987, P.A. 87-50; 1987, P.A. 87-119, § 1; 1987, P.A. 87-177, § 1; 1987, P.A. 87-238, § 1; 1987, P.A. 87-311, § 1; 1987, P.A. 87-315, § 1; 1987, P.A. 87-422, § 2; 1987, July Sp.Sess., P.A. 87-1, § 1, eff. July 24, 1987; 1988, P.A. 88-307, § 1, eff. June 6, 1988; 1988, P.A. 88-364, § 19, eff. June 8, 1988; 1989, P.A. 89-123, §§ 5, 9 to 11; 1989, P.A. 89-190; 1989, P.A. 89-251, §§ 12 to 14, 202, eff. July 1, 1989; 1990, P.A. 90-255, § 1, eff. July 1, 1990; 1990, P.A. 90-262, § 3; 1990, P.A. 90-295, § 4, eff. July 1, 1990; 1990, P.A. 90-336, § 2; 1991, P.A. 91-179, § 2; 1991, June Sp.Sess., P.A. 91-3, §§ 114 to 117, 166; 1991, June Sp.Sess., P.A. 91-14, § 27, eff. Sept. 19, 1991; 1992, P.A. 92-133, § 8, eff. May 27, 1992; 1992, P.A. 92-188, § 2; 1992, P.A. 92-193, § 7, eff. July 1, 1992; 1992, May Sp.Sess., P.A. 92-5, § 28; 1992, May Sp.Sess., P.A. 92-17, §§ 28, 29, 40; 1993, P.A. 93-44, § 19, eff. April 23, 1993; 1993, P.A. 93-74, §§ 27 to 31; 1993, P.A. 93-122; 1993, P.A. 93-199, § 3; 1993, P.A. 93-262, § 1, eff. July 1, 1993; 1993, P.A. 93-332, §§ 14, 20, 23; 1993, P.A. 93-360, §§ 16, 17; 1993, P.A. 93-361, § 14, eff. July 1, 1993; 1993, Sept. Sp.Sess., P.A. 93-1, § 29, eff. Sept. 28, 1993; 1994, P.A. 94-9, § 19, eff. April 1, 1994; 1994, P.A. 94-82, § 4, eff. May 25, 1994; 1994, P.A. 94-175, §§ 24, 26; 1994, May Sp.Sess., P.A. 94-4, §§ 18, 19, 75; 1995, P.A. 95-160, §§ 40 to 47; 1995, P.A. 95-359, §§ 2 to 7, 18; 1996, P.A. 96-172, § 2; 1996, P.A. 96-222, § 8, eff. July 1, 1996; 1996, P.A. 96-222, § 9, eff. July 1, 1997; 1996, P.A. 96-252, § 5; 1997, P.A. 97-243, §§ 21 to 25, eff. June 24, 1997; 1997, P.A. 97-295, § 6, eff. July 8, 1997; 1997, P.A. 97-315, § 1, eff. July 10, 1997; 1997, P.A. 97-316, §§ 1 to 4, 8 to 10, eff. July 10, 1997; 1997, June 18 Sp.Sess., P.A. 97-4, § 5, eff. June 30, 1997; 1998, P.A. 98-110, §§ 8, 9, eff. May 19, 1998; 1998, P.A. 98-262, § 6, eff. June 8, 1998; 1998, Dec. Sp.Sess., P.A. 98-1, § 30, eff. Jan. 12, 1999; 1999, P.A. 99-173, §§ 16 to 27, eff. June 23, 1999; 1999, P.A. 99-241, § 54, eff. July 1, 1999; 2000, P.A. 00-140, § 22, eff. May 2, 2000; 2000, P.A. 00-170, §§ 2, 3, 6, eff. July 1, 2000; 2000, P.A. 00-170, §§ 1, 4, 5, eff. July 1, 2001; 2000, P.A. 00-174, §§ 8 to 12, 75; 2000, P.A. 00-174, § 64, eff. July 1, 2000; 2000, P.A. 00-196, § 4; 2001, June Sp.Sess., P.A. 01-6, §§ 18, 22, 61, 66, eff. July 1, 2001; 2001, June Sp.Sess., P.A. 01-6, § 30; 2002, P.A. 02-103, § 54, eff. July 1, 2002; 2002, May 9 Sp.Sess., P.A. 02-4, § 10, eff. July 1, 2002; 2002, P.A. 02-103, §§ 8 to 15, 47, 48; 2003, P.A. 03-2, §§ 28, 58, eff. April 1, 2003; 2003, P.A. 03-225, § 10, eff. July 9, 2003; 2003, June 30 Sp.Sess., P.A. 03-6, §§ 54, 239, eff. Aug. 20, 2003; 2003, P.A. 03-225, § 9; 2003, June 30 Sp.Sess., P.A. 03-1, § 98, eff. July 1, 2004; 2004, May Sp.Sess., P.A. 04-2, § 104, eff. May 12, 2004; 2004, P.A. 04-201, § 11, eff. June 3, 2004; 2004, P.A. 04-231, § 1, eff. July 1, 2004; 2004, May Sp.Sess., P.A. 04-2, § 103, eff. July 1, 2004; 2004, P.A. 04-231, § 7; 2004, P.A. 04-217, § 22, eff. Jan. 1, 2005; 2004, P.A. 04-201, § 12, eff. July 1, 2005; 2005, P.A. 05-251, § 86, eff. July 1, 2005; 2005, P.A. 05-288, § 53, eff. July 13, 2005; 2005, P.A. 05-251, § 87; 2006, P.A. 06-187, § 80, eff. May 26, 2006; 2006, P.A. 06-186, § 74, eff. July 1, 2006; 2006, P.A. 06-187, § 82, eff. July 1, 2006; 2006, P.A. 06-150, § 20; 2006, P.A. 06-161, § 5; 2007, P.A. 07-242, § 68, eff. July 1, 2007; 2007, P.A.

07-242, § 20, eff. Jan. 1, 2008; 2007, June Sp.Sess., P.A. 07-4, § 121, eff. July 1, 2007; 2007, June Sp.Sess., P.A. 07-4, § 72, eff. Jan. 1, 2008; 2008, P.A. 08-150, § 34; 2009, P.A. 09-9, § 4, eff. May 4, 2009; 2010, P.A. 10-32, § 38, eff. May 10, 2010; 2010, P.A. 10-75, § 11, eff. July 1, 2010; 2011, P.A. 11-6, § 166, eff. June 21, 2011; 2011, P.A. 11-61, §§ 60, 84, eff. June 21, 2011; 2011, P.A. 11-80, § 1, eff. July 1, 2011; 2012, June 12 Sp.Sess., P.A. 12-1, § 124, eff. July 1, 2012; 2012, June 12 Sp.Sess., P.A. 12-2, § 58, eff. July 1, 2012; 2013, P.A. 13-184, § 79, eff. July 1, 2013.)