



General Assembly

February Session, 2022

Proposed Bill No. 74

LCO No. 523



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. CHAMPAGNE, 35th Dist.
(By Request)

AN ACT CONCERNING THE SALES AND USE TAXES TREATMENT OF CERTAIN REBATES AND PROMOTIONAL ITEMS.

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

- 1 That chapter 219 of the general statutes be amended to exclude from
- 2 the sales and use taxes (1) the portion of the purchase price of taxable
- 3 tangible personal property or taxable services for which a purchaser
- 4 may obtain a cash rebate from the manufacturer or a third party, and (2)
- 5 taxable tangible personal property advertised as free, that are ultimately
- 6 no cost to the purchaser through the meeting of certain contractual
- 7 obligations.

Statement of Purpose:

To exclude from the sales and use taxes (1) the portion of the purchase price of taxable tangible personal property or taxable services for which a purchaser may obtain a cash rebate from the manufacturer or a third party, and (2) taxable tangible personal property advertised as free, that are ultimately no cost to the purchaser through the meeting of certain contractual obligations.