



General Assembly

February Session, 2024

Raised Bill No. 454

LCO No. 3476



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING PHOTO NOISE VIOLATION MONITORING DEVICES.

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

1 Section 1. (NEW) (*Effective July 1, 2024*) As used in this section and
2 sections 2 to 4, inclusive, of this act:

3 (1) "Photo noise violation monitoring device" means one or more
4 mobile or fixed vehicle sensors that are installed to work in conjunction
5 with one or more noise measuring apparatuses, such as a decibel reader,
6 and automatically produce two or more photographs, two or more
7 microphotographs, a videotape or other recorded images of each motor
8 vehicle allegedly operating in violation of an ordinance adopted under
9 section 2 of this act.

10 (2) "Photo noise violation monitoring device operator" means a
11 person who is trained and certified to operate a photo noise violation
12 monitoring device.

13 (3) "Personally identifiable information" means information created
14 or maintained by the municipality or a contractor of the municipality
15 that identifies or describes an owner of a motor vehicle and includes,
16 but need not be limited to, the owner's address, telephone number,
17 number plate, photograph, bank account information, credit card
18 number, debit card number or the date, time, location or direction of
19 travel on a highway in such municipality.

20 (4) "Vendor" means a person who (A) provides services to a
21 municipality under section 2 of this act; (B) operates, maintains, leases
22 or licenses a photo noise violation monitoring device; or (C) is
23 authorized to review and assemble the recorded images captured by a
24 photo noise violation monitoring device and forward such recorded
25 images to the municipality.

26 (5) "Motor vehicle" and "number plate" have the same meanings as
27 provided in section 14-1 of the general statutes.

28 (6) "Law enforcement unit" has the same meaning as provided in
29 section 7-294a of the general statutes.

30 Sec. 2. (NEW) (*Effective July 1, 2024*) (a) Any municipality may, by
31 ordinance, authorize the use of photo noise violation monitoring
32 devices at locations in such municipality. Any such ordinance shall
33 specify the following: (1) That a photo noise violation monitoring device
34 shall be operated by a photo noise violation monitoring device operator;
35 (2) that the owner of a motor vehicle commits a violation of the
36 ordinance if the person operating such motor vehicle exceeds the
37 maximum decibel level permitted pursuant to section 14-80a of the
38 general statutes and any regulations adopted thereunder; (3) the owner
39 of a motor vehicle identified by a photo noise violation monitoring
40 device as violating the ordinance shall (A) for a first violation, receive a
41 written warning, (B) for a second violation, be fined one hundred
42 dollars, and (C) for a third or subsequent violation, be fined two
43 hundred fifty dollars; (4) payment of a fine and any associated
44 processing fee, not to exceed fifteen dollars, may be made by electronic

45 means; (5) a sworn member of a law enforcement unit or a municipal
46 employee shall review and approve the recorded images before a
47 citation is mailed to the owner of such motor vehicle; and (6) the
48 defenses available to the owner of a motor vehicle allegedly committing
49 a violation of such ordinance, which shall include, but need not be
50 limited to, the defenses listed in subsection (g) of this section. Any
51 municipality that adopts an ordinance under this section shall also
52 adopt a citation hearing procedure pursuant to section 7-152c of the
53 general statutes, as amended by this act. Any funds received by a
54 municipality from fines imposed pursuant to such ordinance may be
55 used to pay the costs associated with the use of photo noise violation
56 monitoring devices in the municipality.

57 (b) The municipality may enter into agreements with vendors for the
58 installation, operation or maintenance, or any combination thereof, of a
59 photo noise violation monitoring device. If a vendor installs, operates or
60 maintains a photo noise violation monitoring device, the vendor's fee
61 shall not be contingent on the number of citations issued or fines paid
62 pursuant to an ordinance adopted under this section.

63 (c) (1) The municipality shall make efforts to randomize the locations
64 of any photo noise violation monitoring devices throughout such
65 municipality.

66 (2) A photo noise violation monitoring device shall, to the extent
67 possible, be installed in a manner to only record images of the number
68 plate of a motor vehicle, and shall not, to the extent possible, record
69 images of the occupants of such motor vehicle or of any other persons
70 or vehicles in the vicinity at the time the images are recorded.

71 (d) A photo noise violation monitoring device operator shall
72 complete training offered by the manufacturer of such device or the
73 manufacturer's representative regarding procedures for operating such
74 device. The manufacturer or manufacturer's representative shall issue a
75 signed certificate to the photo noise violation monitoring device
76 operator upon such operator's completion of the training. Such signed

77 certificate shall be admitted as evidence in any hearing conducted
78 pursuant to section 7-152c of the general statutes, as amended by this
79 act.

80 (e) The municipality shall ensure each photo noise violation
81 monitoring device used by such municipality undergoes an annual
82 calibration check performed at a calibration laboratory. The calibration
83 laboratory shall issue a signed certificate of calibration after the annual
84 calibration check. Such signed certificate of calibration shall be kept on
85 file and admitted as evidence in any hearing conducted pursuant to
86 section 7-152c of the general statutes, as amended by this act.

87 (f) (1) Whenever a photo noise violation monitoring device detects
88 and produces recorded images of a motor vehicle allegedly committing
89 a violation of an ordinance adopted under this section, a sworn member
90 of a law enforcement unit or a municipal employee shall review the
91 recorded images provided by such device. If, after such review, such
92 member or employee determines that there are reasonable grounds to
93 believe that a violation of the ordinance has occurred, such member or
94 employee may issue a citation to the owner of the motor vehicle. The
95 citation shall include the following: (A) The name and address of the
96 owner of the motor vehicle; (B) the number plate of the motor vehicle;
97 (C) the violation charged; (D) the location of the photo noise violation
98 monitoring device and the date and time of the violation; (E) a copy of
99 or information on how to view, through electronic means, the recorded
100 images of the violation; (F) a statement or electronically generated
101 affirmation by the member or employee who reviewed the recorded
102 images and determined that the motor vehicle violated the ordinance;
103 (G) verification that the photo noise violation monitoring device was
104 operating correctly at the time of the alleged violation and the date of
105 the most recent calibration check performed pursuant to subsection (e)
106 of this section; (H) the amount of the fine imposed and how to pay such
107 fine; and (I) the right to contest the violation and request a hearing
108 pursuant to section 7-152c of the general statutes, as amended by this
109 act.

110 (2) In the case of an alleged violation involving a motor vehicle
111 registered in the state, the citation shall be mailed not later than thirty
112 days after the identity of the owner is ascertained to the address of the
113 owner that is in the records of the Department of Motor Vehicles. In the
114 case of an alleged violation involving a motor vehicle registered in
115 another jurisdiction, the citation shall be mailed not later than thirty
116 days after the identity of the owner is ascertained to the address of the
117 owner that is in the records of the official in the other jurisdiction issuing
118 such registration. A citation shall be invalid unless mailed to an owner
119 not later than sixty days after the alleged violation.

120 (3) The citation shall be sent by first class mail. A manual or
121 automated record of mailing prepared by the municipality shall be
122 prima facie evidence of mailing and shall be admissible in any hearing
123 conducted pursuant to section 7-152c of the general statutes, as
124 amended by this act, as to the facts contained in the citation.

125 (g) The following defenses shall be available to the owner of a motor
126 vehicle who is alleged to have committed a violation of such ordinance
127 adopted under this section: (1) The operator was driving an emergency
128 vehicle, as defined in section 14-283 of the general statutes, and making
129 use of an audible warning signal device, including, but not limited to, a
130 siren, whistle or bell which meets the requirements of subsection (f) of
131 section 14-80 of the general statutes; (2) the violation took place during
132 a period of time in which the motor vehicle had been reported as being
133 stolen to a law enforcement unit and had not been recovered prior to the
134 time of the violation; (3) the photo noise violation monitoring device
135 was not in compliance with the calibration check required pursuant to
136 subsection (e) of this section; or (4) the violation took place because the
137 muffler in the motor vehicle was not in good working condition and the
138 owner of the motor vehicle presents proof at a hearing conducted
139 pursuant to section 7-152c of the general statutes, as amended by this
140 act, that such muffler was replaced or repaired not later than fourteen
141 days from the date of the violation.

142 Sec. 3. (NEW) (*Effective July 1, 2024*) (a) No personally identifiable

143 information shall be disclosed by the municipality or a vendor to any
144 person or entity, including any law enforcement unit, except where the
145 disclosure is made in connection with the charging, collection and
146 enforcement of the fines imposed pursuant to an ordinance adopted
147 under section 2 of this act.

148 (b) No personally identifiable information shall be stored or retained
149 by the municipality or a vendor unless such information is necessary for
150 the charging, collection and enforcement of the fines imposed pursuant
151 to an ordinance adopted under section 2 of this act.

152 (c) Any information and other data gathered from a photo noise
153 violation monitoring device shall be subject to disclosure under the
154 Freedom of Information Act, as defined in section 1-200 of the general
155 statutes, except no personally identifiable information may be disclosed.

156 Sec. 4. (NEW) (*Effective July 1, 2024*) Commencing one year from the
157 date a photo noise violation monitoring device is operational in a
158 municipality, and every year thereafter until a photo noise violation
159 monitoring is no longer operational in the municipality, the
160 municipality shall submit a report, in accordance with the provisions of
161 section 11-4a of the general statutes, to the joint standing committee of
162 the General Assembly having cognizance of matters relating to finance,
163 revenue and bonding. Such report shall include, but need not be limited
164 to: (1) The total number of violations recorded by each photo noise
165 violation monitoring device on a daily, weekly and monthly basis; (2)
166 the total number of warnings and citations issued for violations
167 recorded by each such device; (3) the number of hearings requested and
168 the results of any such hearings; (4) the amount of revenue from the
169 fines and associated processing fees retained by the municipality; and
170 (5) the cost to the municipality to use such devices.

171 Sec. 5. Subsection (c) of section 7-152c of the 2024 supplement to the
172 general statutes is repealed and the following is substituted in lieu
173 thereof (*Effective July 1, 2024*):

174 (c) Any such municipality, at any time within twelve months from

175 the expiration of the final period for the uncontested payment of fines,
176 penalties, costs or fees for any citation issued under any ordinance
177 adopted pursuant to section 7-148, 14-307c, [or] 22a-226d or section 2 of
178 this act, for an alleged violation thereof, shall send notice to the person
179 cited. Such notice shall inform the person cited: (1) Of the allegations
180 against such person and the amount of the fines, penalties, costs or fees
181 due; (2) that such person may contest such person's liability before a
182 citation hearing officer by delivering in person or by mail written notice
183 within ten days of the date thereof; (3) that if such person does not
184 demand such a hearing, an assessment and judgment shall be entered
185 against such person; and (4) that such judgment may issue without
186 further notice. For purposes of this section, notice shall be presumed to
187 have been properly sent if such notice was mailed to such person's last-
188 known address on file with the tax collector. If the person to whom such
189 notice is issued is a registrant, the municipality may deliver such notice
190 in accordance with section 7-148ii, provided nothing in this section shall
191 preclude a municipality from providing notice in another manner
192 permitted by applicable law.

193 Sec. 6. Subdivision (1) of section 12-408 of the 2024 supplement to the
194 general statutes is repealed and the following is substituted in lieu
195 thereof (*Effective October 1, 2024, and applicable to sales occurring on or after*
196 *October 1, 2024*):

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

206 (B) (i) At a rate of fifteen per cent with respect to each transfer of
207 occupancy, from the total amount of rent received by a hotel or lodging

208 house for the first period not exceeding thirty consecutive calendar
209 days;

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

214 (C) With respect to the sale of a motor vehicle to any individual who
215 is a member of the armed forces of the United States and is on full-time
216 active duty in Connecticut and who is considered, under 50 App USC
217 574, a resident of another state, or to any such individual and the spouse
218 thereof, at a rate of four and one-half per cent of the gross receipts of any
219 retailer from such sales, provided such retailer requires and maintains a
220 declaration by such individual, prescribed as to form by the
221 commissioner and bearing notice to the effect that false statements made
222 in such declaration are punishable, or other evidence, satisfactory to the
223 commissioner, concerning the purchaser's state of residence under 50
224 App USC 574;

225 (D) (i) With respect to the sales of computer and data processing
226 services occurring on or after July 1, 2001, at the rate of one per cent, and
227 (ii) with respect to sales of Internet access services, on and after July 1,
228 2001, such services shall be exempt from such tax;

229 (E) (i) With respect to the sales of labor that is otherwise taxable under
230 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
231 12-407 on existing vessels and repair or maintenance services on vessels
232 occurring on and after July 1, 1999, such services shall be exempt from
233 such tax;

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

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

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

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

250 (H) With respect to the sale of (i) a motor vehicle for a sales price
251 exceeding fifty thousand dollars, at a rate of seven and three-fourths per
252 cent on the entire sales price, (ii) jewelry, whether real or imitation, for
253 a sales price exceeding five thousand dollars, at a rate of seven and
254 three-fourths per cent on the entire sales price, and (iii) an article of
255 clothing or footwear intended to be worn on or about the human body,
256 a handbag, luggage, umbrella, wallet or watch for a sales price
257 exceeding one thousand dollars, at a rate of seven and three-fourths per
258 cent on the entire sales price. For purposes of this subparagraph, "motor
259 vehicle" has the meaning provided in section 14-1, but does not include
260 a motor vehicle subject to the provisions of subparagraph (C) of this
261 subdivision, a motor vehicle having a gross vehicle weight rating over
262 twelve thousand five hundred pounds, or a motor vehicle having a
263 gross vehicle weight rating of twelve thousand five hundred pounds or
264 less that is not used for private passenger purposes, but is designed or
265 used to transport merchandise, freight or persons in connection with
266 any business enterprise and issued a commercial registration or more
267 specific type of registration by the Department of Motor Vehicles;

268 (I) With respect to the sale of meals, as defined in subdivision (13) of
269 section 12-412, sold by an eating establishment, caterer or grocery store;
270 and spirituous, malt or vinous liquors, soft drinks, sodas or beverages

271 such as are ordinarily dispensed at bars and soda fountains, or in
272 connection therewith; in addition to the tax imposed under
273 subparagraph (A) of this subdivision, at the rate of one per cent;

274 (J) (i) With respect to the sale of a replacement or an aftermarket
275 muffler that would cause a motor vehicle to exceed the maximum
276 decibel level permitted pursuant to section 14-80a and any regulations
277 adopted thereunder, at the rate of thirty per cent;

278 (ii) With respect to the acceptance or receipt in this state of motor
279 vehicle repair services related to the installation of a replacement or an
280 aftermarket motor vehicle muffler or any other instrument or device if
281 such muffler, instrument or device would cause a motor vehicle to
282 exceed the maximum decibel level permitted pursuant to section 14-80a
283 and any regulations adopted thereunder, at the rate of thirty per cent;

284 ~~[(J)]~~ (K) The rate of tax imposed by this chapter shall be applicable to
285 all retail sales upon the effective date of such rate, except that a new rate
286 that represents an increase in the rate applicable to the sale shall not
287 apply to any sales transaction wherein a binding sales contract without
288 an escalator clause has been entered into prior to the effective date of the
289 new rate and delivery is made within ninety days after the effective date
290 of the new rate. For the purposes of payment of the tax imposed under
291 this section, any retailer of services taxable under subdivision (37) of
292 subsection (a) of section 12-407, who computes taxable income, for
293 purposes of taxation under the Internal Revenue Code of 1986, or any
294 subsequent corresponding internal revenue code of the United States,
295 as amended from time to time, on an accounting basis that recognizes
296 only cash or other valuable consideration actually received as income
297 and who is liable for such tax only due to the rendering of such services
298 may make payments related to such tax for the period during which
299 such income is received, without penalty or interest, without regard to
300 when such service is rendered;

301 ~~[(K)]~~ (L) (i) For calendar quarters ending on or after September 30,
302 2019, the commissioner shall deposit into the regional planning

303 incentive account, established pursuant to section 4-66k, six and seven-
304 tenths per cent of the amounts received by the state from the tax
305 imposed under subparagraph (B) of this subdivision and ten and seven-
306 tenths per cent of the amounts received by the state from the tax
307 imposed under subparagraph (G) of this subdivision;

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

312 ~~[(L)]~~ [(M)] (i) For calendar months commencing on or after July 1, 2021,
313 but prior to July 1, 2023, the commissioner shall deposit into the
314 municipal revenue sharing account established pursuant to section 4-66l
315 seven and nine-tenths per cent of the amounts received by the state from
316 the tax imposed under subparagraph (A) of this subdivision, including
317 such amounts received on or after July 1, 2023, attributable to the fiscal
318 year ending June 30, 2023; and

319 (ii) For calendar months commencing on or after July 1, 2023, the
320 commissioner shall deposit into the Municipal Revenue Sharing Fund
321 established pursuant to section 4-66p seven and nine-tenths per cent of
322 the amounts received by the state from the tax imposed under
323 subparagraph (A) of this subdivision; and

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

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

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

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

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

353 (vi) For calendar months commencing on or after July 1, 2022, the
354 commissioner shall deposit into the Special Transportation Fund
355 established under section 13b-68 one hundred per cent of the amounts
356 received by the state from the tax imposed under subparagraphs (A)
357 and (H) of this subdivision on the sale of a motor vehicle.

358 Sec. 7. Subdivision (1) of section 12-411 of the 2024 supplement to the
359 general statutes is repealed and the following is substituted in lieu
360 thereof (*Effective October 1, 2024, and applicable to sales occurring on or after*
361 *October 1, 2024*):

362 (1) (A) An excise tax is hereby imposed on the storage, acceptance,
363 consumption or any other use in this state of tangible personal property
364 purchased from any retailer for storage, acceptance, consumption or any
365 other use in this state, the acceptance or receipt of any services
366 constituting a sale in accordance with subdivision (2) of subsection (a)

367 of section 12-407, purchased from any retailer for consumption or use in
368 this state, or the storage, acceptance, consumption or any other use in
369 this state of tangible personal property which has been manufactured,
370 fabricated, assembled or processed from materials by a person, either
371 within or without this state, for storage, acceptance, consumption or any
372 other use by such person in this state, to be measured by the sales price
373 of materials, at the rate of six and thirty-five-hundredths per cent of the
374 sales price of such property or services, except, in lieu of said rate:

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

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

381 (C) With respect to the storage, acceptance, consumption or use in
382 this state of a motor vehicle purchased from any retailer for storage,
383 acceptance, consumption or use in this state by any individual who is a
384 member of the armed forces of the United States and is on full-time
385 active duty in Connecticut and who is considered, under 50 App USC
386 574, a resident of another state, or to any such individual and the spouse
387 of such individual at a rate of four and one-half per cent of the sales price
388 of such vehicle, provided such retailer requires and maintains a
389 declaration by such individual, prescribed as to form by the
390 commissioner and bearing notice to the effect that false statements made
391 in such declaration are punishable, or other evidence, satisfactory to the
392 commissioner, concerning the purchaser's state of residence under 50
393 App USC 574;

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

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

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

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

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

417 (F) With respect to the acceptance or receipt in this state of patient
418 care services purchased from any retailer for consumption or use in this
419 state for which payment is received by the hospital on or after July 1,
420 1999, and prior to July 1, 2001, at the rate of five and three-fourths per
421 cent and on and after July 1, 2001, such services shall be exempt from
422 such tax;

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

426 (H) With respect to the acceptance or receipt in this state of (i) a motor
427 vehicle for a sales price exceeding fifty thousand dollars, at a rate of
428 seven and three-fourths per cent on the entire sales price, (ii) jewelry,
429 whether real or imitation, for a sales price exceeding five thousand

430 dollars, at a rate of seven and three-fourths per cent on the entire sales
431 price, and (iii) an article of clothing or footwear intended to be worn on
432 or about the human body, a handbag, luggage, umbrella, wallet or
433 watch for a sales price exceeding one thousand dollars, at a rate of seven
434 and three-fourths per cent on the entire sales price. For purposes of this
435 subparagraph, "motor vehicle" has the meaning provided in section 14-
436 1, but does not include a motor vehicle subject to the provisions of
437 subparagraph (C) of this subdivision, a motor vehicle having a gross
438 vehicle weight rating over twelve thousand five hundred pounds, or a
439 motor vehicle having a gross vehicle weight rating of twelve thousand
440 five hundred pounds or less that is not used for private passenger
441 purposes, but is designed or used to transport merchandise, freight or
442 persons in connection with any business enterprise and issued a
443 commercial registration or more specific type of registration by the
444 Department of Motor Vehicles;

445 (I) With respect to the acceptance or receipt in this state of meals, as
446 defined in subdivision (13) of section 12-412, sold by an eating
447 establishment, caterer or grocery store; and spirituous, malt or vinous
448 liquors, soft drinks, sodas or beverages such as are ordinarily dispensed
449 at bars and soda fountains, or in connection therewith; in addition to the
450 tax imposed under subparagraph (A) of this subdivision, at the rate of
451 one per cent;

452 (J) (i) With respect to the storage, acceptance, consumption or use in
453 this state of a replacement or an aftermarket muffler that would cause a
454 motor vehicle to exceed the maximum decibel level permitted pursuant
455 to section 14-80a and any regulations adopted thereunder, at the rate of
456 thirty per cent;

457 (ii) With respect to the acceptance or receipt in this state of motor
458 vehicle repair services related to the installation of a replacement or an
459 aftermarket motor vehicle muffler or any other instrument or device if
460 such muffler, instrument or device would cause a motor vehicle to
461 exceed the maximum decibel level permitted pursuant to section 14-80a
462 and any regulations adopted thereunder, at the rate of thirty per cent;

463 ~~[(J)]~~ [(K)] (i) For calendar quarters ending on or after September 30,
464 2019, the commissioner shall deposit into the regional planning
465 incentive account, established pursuant to section 4-66k, six and seven-
466 tenths per cent of the amounts received by the state from the tax
467 imposed under subparagraph (B) of this subdivision and ten and seven-
468 tenths per cent of the amounts received by the state from the tax
469 imposed under subparagraph (G) of this subdivision;

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

474 ~~[(K)]~~ [(L)] (i) For calendar months commencing on or after July 1, 2021,
475 but prior to July 1, 2023, the commissioner shall deposit into the
476 municipal revenue sharing account established pursuant to section 4-66l
477 seven and nine-tenths per cent of the amounts received by the state from
478 the tax imposed under subparagraph (A) of this subdivision, including
479 such amounts received on or after July 1, 2023, attributable to the fiscal
480 year ending June 30, 2023; and

481 (ii) For calendar months commencing on or after July 1, 2023, the
482 commissioner shall deposit into the Municipal Revenue Sharing Fund
483 established pursuant to section 4-66p seven and nine-tenths per cent of
484 the amounts received by the state from the tax imposed under
485 subparagraph (A) of this subdivision; and

486 ~~[(L)]~~ [(M)] (i) For calendar months commencing on or after July 1, 2017,
487 the commissioner shall deposit into said Special Transportation Fund
488 seven and nine-tenths per cent of the amounts received by the state from
489 the tax imposed under subparagraph (A) of this subdivision;

490 (ii) For calendar months commencing on or after July 1, 2018, but
491 prior to July 1, 2019, the commissioner shall deposit into the Special
492 Transportation Fund established under section 13b-68 eight per cent of
493 the amounts received by the state from the tax imposed under
494 subparagraphs (A) and (H) of this subdivision on the acceptance or

495 receipt in this state of a motor vehicle;

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

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

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

514 (vi) For calendar months commencing on or after July 1, 2022, the
515 commissioner shall deposit into the Special Transportation Fund
516 established under section 13b-68 one hundred per cent of the amounts
517 received by the state from the tax imposed under subparagraphs (A)
518 and (H) of this subdivision on the acceptance or receipt in this state of a
519 motor vehicle.

520 Sec. 8. Section 4-660 of the general statutes is repealed and the
521 following is substituted in lieu thereof (*Effective October 1, 2024*):

522 The Secretary of the Office of Policy and Management may establish
523 receivables for the revenue anticipated pursuant to subparagraph [(K)]
524 (L) of subdivision (1) of section 12-408, as amended by this act, and
525 section 4-66l.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2024</i>	New section
Sec. 2	<i>July 1, 2024</i>	New section
Sec. 3	<i>July 1, 2024</i>	New section
Sec. 4	<i>July 1, 2024</i>	New section
Sec. 5	<i>July 1, 2024</i>	7-152c(c)
Sec. 6	<i>October 1, 2024, and applicable to sales occurring on or after October 1, 2024</i>	12-408(1)
Sec. 7	<i>October 1, 2024, and applicable to sales occurring on or after October 1, 2024</i>	12-411(1)
Sec. 8	<i>October 1, 2024</i>	4-66o

Statement of Purpose:

To permit a municipality to use photo noise violation monitoring devices and establish a higher rate of sales and use taxes for certain motor vehicle mufflers, instruments or devices that exceed the maximum allowable decibel level.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]