

Bill No. 5042

Page 1 of 2

Referred to Committee on *Finance*

LCO No. 245

Introduced by Rep. Pearson, 128th District

General Assembly,

January Session, A.D., 1971

AN ACT PROVIDING A SALES TAX EXEMPTION FOR ELDERLY PERSONS.

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

Section 1. Section 12-412 of the general statutes, as amended, is amended by adding subsection (w) as follows: Sales of tangible personal property to residents of this state who have attained the age of seventy years for the exclusive use of such residents.

Sec. 2. Any resident of the state who has attained the age of seventy years may apply to the state tax commissioner for an identification number and card for use in claiming the exemption provided by section 1 of this act. The burden of proof that any sale subject to the provisions of chapter 219 of the general statutes, as amended, and made by him is subject to the exemption provided in section 1 of this act shall be on the seller unless he records the identification number and name of the person claiming such exemption and obtains from the purchaser a signed statement under the penalties of perjury that the item being purchased is for the exclusive use of the purchaser.

Sec. 3. This act shall take effect July 1, 1971.

STATEMENT OF PURPOSE: To help older people who live on fixed 37
incomes. 38

[Proposed deletions are enclosed in brackets and proposed 40
additions are all capitalized, or underlined where appropriate.] 42