

Sales Tax Exemptions Currently in Law

Refer to Page in OFA Report	Exemption	FY 16 Estimates	FY 17 Estimates	Revenue Gain in FY 17 if Repealed	Difference from FY 17 Estimate
Sales and Use Tax					
	Sales of Food Products for Human Consumption	449.6	468.9	440.9	(28.0)
33	Items Purchased with Food Stamps	46.1	48.1	45.2	(2.9)
33	Meals Delivered to Homes of Elderly Disabled or Otherwise Confined	0.2	0.2	0.2	-
	Oxygen, Blood Plasma, Prostheses, Wigs, Hearing Aids, Crutches, Walkers, Wheel Chairs, Life Support Equipment, Apnea Monitors, Chairlifts, Relate Repair Services, Reading Aids, Canes, and Support Hoses	13.9	14.5	13.6	(0.9)
34	Prescription Medicines, Syringes and Needles	301.1	314.0	295.3	(18.7)
34	Non-prescription drugs	15.6	16.3	15.3	(1.0)
35	Disposable Pads for Incontinence	0.9	0.9	0.9	-
	Test Strips and Tablets, Lancets and Glucose Monitoring Equipment for Diabetics	1.9	2.0	2.0	-
37	Sales Tax "Free Week"	4.4	4.6	4.3	(0.3)
37	Certain Utilities Sales	232.8	242.8	242.8	-
38	Utilities for Agriculture/Manufacturing	43.0	44.8	44.8	-
38	Motor Vehicle Fuel	492.5	513.7	483.0	(30.7)
39	Newspapers and Magazines	11.6	12.1	11.4	(0.7)
40	The First \$2,500 of Burial or Cremation Services; Caskets	6.4	6.7	6.3	(0.4)
41	Bicycle Helmets	0.2	0.2	0.2	-
41	Campground Rentals	0.6	0.6	0.6	-
42	Child Car Seats	0.3	0.3	0.3	-
42	College Textbooks	2.0	2.1	2.0	(0.1)
43	Solar Energy, Geothermal, and Ice Storage Systems	12.8	13.4	12.6	(0.8)
	Machinery Used in Manufacturing and Component Parts for Assembly of Manufacturing Machinery and Production Materials	109.6	114.3	114.3	-
45	Partial Exemption for Materials, Tools, Fuels, Machinery and Equipment used in Manufacturing	2.4	2.5	2.5	-
45	Replacement Parts in Enterprise Zones	2.4	2.5	2.5	-
46	Agriculture Production	6.1	6.4	6.4	-
46	Commercial Fishing	4.9	5.1	5.1	-
47	Fuel Cell Manufacturing Facility	0.3	0.3	0.3	-
	Aircraft Repair, Replacement Parts; Aircraft Repair Services; Materials, Tools, Fuel, Machinery and Equipment used in an Aircraft Manufacturing Facility	7.3	7.6	7.6	-
48	Certain Aircraft	0.2	0.2	0.2	-
	Commercial Trucks, Trailers and Combination, Commercial Vehicles, and Motorbuses used in Inter-State Business	9.4	9.8	9.8	-
51	Aviation Fuel	15.8	16.5	16.5	-
51	Marine Fuel	11.7	12.2	12.2	-
	Machinery, Equipment, etc. used in Commercial Printing	4.7	4.9	4.9	-
54	Personal Property for Use in Waste Treatment and Air Pollution Facilities	1.1	1.1	1.1	-
56	Lease of Rental of Motion Pictures by Theater Owners	6.0	6.3	6.3	-
57	Molds, Dies, Patterns for Pattern Shops and Metal Casting Foundries	0.1	0.1	0.1	-
57	Optical Lens Equipment	0.2	0.2	0.2	-
57	Safety Apparel	3.5	3.7	3.7	-
	Machinery, Equipment, Tools, Materials, Supplies, Fuel Used in Biotechnology Industry	1.0	1.0	1.0	-
	Services or tangible personal property for the operation of projects of the Materials Innovation and Recycling Authority	0.6	0.6	0.6	-
59	Solid Waste to Energy Facilities	0.4	0.4	0.4	-
60	Connecticut Credit Unions	-	0.5	0.5	-
63	Computer and Data Processing	190.1	198.3	186.5	(11.8)
65	Calibration Services and ISO Services	15.9	16.6	15.6	(1.0)
65	Sale of Repair or Maintenance on Vessels	4.4	4.6	4.3	(0.3)
66	Renovation & Repair for Residential Property	31.4	32.8	30.8	(2.0)
66	Patient Care Services	349.6	364.6	342.8	(21.8)
67	Sole-Community Hospitals	0.6	0.6	0.6	-
69	Amusement and Recreation Services	63.6	66.3	62.3	(4.0)
69	Health and Athletic Club Services	15.1	15.7	14.8	(0.9)
70	Massage Therapist and Electrology Services	2.8	2.9	2.7	(0.2)
71	Advertising	50.3	52.5	49.4	(3.1)
71	Tax Preparation	4.3	4.5	4.2	(0.3)
71	Winter Boat Storage	2.4	2.5	2.4	(0.1)
72	Environmental Consulting Services	15.1	15.7	14.8	(0.9)
72	World Wide Web	44.3	57.8	54.3	(3.5)
74	Media Payroll Services	2.8	2.9	2.7	(0.2)
75	Sales to Government organizations (combined lease, labor, and goods)	1,000.3	1,043.3	-	(1,043.3)
77	Connecticut Technology Park	2.6	2.6	2.4	(0.2)
77	Sales to Nonprofit organizations (combined lease, labor, and goods)	207.3	216.2	203.3	(12.9)
83	United States and Connecticut State Flags	0.1	0.1	0.1	-
	Motor Vehicles & Vessels Purchased by Non-Residents to use Out of State	58.3	60.8	57.2	(3.6)
85	Vessels Brought in to the State for Storage, Maintenance or Repair	0.7	0.7	0.7	-
	Motor Vehicles Sold to Members of Armed Forces	0.3	0.3	0.3	-
	Total Sales and Use Tax	3,885.9	4,064.7	2,870.1	(1,194.6)

Source: OFA 2016 Tax Expenditure Report