



General Assembly

February Session, 2026

Proposed Bill No. 5110

LCO No. 566



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
REP. ROJAS, 9th Dist.

AN ACT CONCERNING THE SALES AND USE TAXES RATES APPLICABLE TO PEER-TO-PEER CAR SHARING.

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 (1) specify that
- 2 vehicles shared through a peer-to-peer car sharing platform or company
- 3 are subject to the nine and thirty-five-hundredths per cent sales and use
- 4 taxes rate applicable to the rental or leasing of a passenger motor vehicle
- 5 under sections 12-408 and 12-411 of the general statutes, and (2) deposit
- 6 the revenue generated from the tax on vehicles shared through such
- 7 platform or company in the Special Transportation Fund.

Statement of Purpose:

To (1) specify that vehicles shared through a peer-to-peer car sharing platform or company are subject to the nine and thirty-five-hundredths per cent sales and use taxes rate applicable to the rental or leasing of a passenger motor vehicle under sections 12-408 and 12-411 of the general statutes, and (2) deposit the revenue generated from the tax on vehicles shared through such platform or company in the Special Transportation Fund.