



General Assembly

February Session, 2026

Raised Bill No. 5292

LCO No. 714



Referred to Committee on VETERANS' AND MILITARY AFFAIRS

Introduced by:
(VA)

AN ACT EXEMPTING CERTAIN SALES TO MILITARY AND VETERANS-RELATED ORGANIZATIONS FROM THE SALES AND USE TAXES.

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

1 Section 1. Subdivision (8) of section 12-412 of the 2026 supplement to
2 the general statutes is repealed and the following is substituted in lieu
3 thereof (*Effective October 1, 2026, and applicable to sales occurring on or after*
4 *October 1, 2026*):

5 (8) Sales of tangible personal property or services to any organization
6 that is exempt from federal income tax under Section 501(a) of the
7 Internal Revenue Code of 1986, or any subsequent corresponding
8 internal revenue code of the United States, as from time to time
9 amended, and that the United States Treasury Department has
10 expressly determined, by letter, to be an organization that is described
11 in Section 501(c)(3), [or] (13) or (19) of said internal revenue code. At the
12 time of the sale that is exempt under this subsection, the organization
13 shall, in order to qualify for said exemption, do one of the following: (A)
14 Present to the retailer (i) a copy of the United States Treasury

15 Department determination letter that was issued to such organization
16 and (ii) a certificate, in such form as the commissioner may prescribe,
17 certifying that a United States Treasury Department determination
18 letter has been issued to such organization and has not been revoked
19 and that the tangible personal property or services that are being
20 purchased from the retailer by such organization are to be used or
21 consumed exclusively for the purposes for which such organization was
22 established or (B) present to the retailer (i) a copy of the exemption
23 permit that was issued pursuant to this subsection by the commissioner
24 to such organization before July 1, 1995, after a determination of
25 eligibility by the commissioner and (ii) a certificate, in such form as the
26 commissioner may prescribe, certifying that an exemption permit was
27 issued pursuant to this subsection by the commissioner to such
28 organization before July 1, 1995, and was not revoked and that the
29 tangible personal property or services that are being purchased from the
30 retailer by such organization are to be used or consumed exclusively for
31 the purposes for which the organization was established. The
32 organization shall be liable for the tax otherwise imposed if such
33 tangible personal property or services are not used or consumed
34 exclusively for the purposes for which the organization was established.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026, and applicable to sales occurring on or after October 1, 2026</i>	12-412(8)

Statement of Purpose:

To exempt from the sales and use taxes the sale of and the storage, use or other consumption in this state of tangible personal property or services to certain military and veterans-related organizations described in Section 501(c)(19) of the Internal Revenue Code.

[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.]