



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

SN 2004(8)

25 Sigourney Street  
Hartford CT 06106-5032

SPECIAL NOTICE

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## Seed Oyster Tax Repealed

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**Purpose:** This Special Notice discusses the 2004 legislation that repeals the Seed Oyster Tax.

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**Effective Date:** Effective June 3, 2004, and applicable to calendar quarters beginning on and after July 1, 2004.

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**Statutory Authority:** Conn. Gen. Stat. §26-237b and §26-237c as amended by 2004 Conn. Pub. Acts 201, §§10 and 13.

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**Seed Oyster Tax Repealed:** The seed oyster tax has been repealed. (Conn. Gen. Stat. §26-237c as amended by 2004 Conn. Pub. Acts 201, §13). Additionally Conn. Gen. Stat. §26-237b, which provides for deposits in the Shellfish Fund, was amended to eliminate any reference to money collected through the seed oyster tax being deposited into the Shellfish Fund. (Conn. Gen. Stat. §26-237b as amended by 2004 Conn. Pub. Acts 201, §10). As a result, the seed oyster tax is not applicable to calendar quarters beginning on or after July 1, 2004.

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**Effect on Other Documents:** None

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**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)
  - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
  - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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**Paperless Filing Methods (fast, easy, free, and confidential):**

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, estimated corporation tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File/Register OnLine*.
  - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS) and click on *File/Register OnLine*.
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