



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

SN 2007(3)

25 Sigourney Street
Hartford CT 06106-5032

SPECIAL NOTICE

2007 Legislation Granting a Connecticut Sales and Use Tax Exemption for Sales of Compact Fluorescent Light Bulbs

Purpose: Recently enacted legislation exempts from Connecticut sales and use taxes any sales of compact fluorescent light bulbs. This Special Notice provides rules regarding such exemption.

Effective Date: Sales occurring on or after June 1, 2007.

Statutory Authority: 2007 Conn. Pub. Acts ____, §69 (2007 House Bill No. 7432, as amended by House Amendment A (LCO No. 8629)).

Definition: A compact fluorescent light bulb, also known as CFL (compact fluorescent lamp), is a small fluorescent light bulb that uses 75% less energy than a traditional incandescent bulb and that can be screwed into a regular light socket.

Exempt Sales of Compact Fluorescent Light Bulbs: Sales and use taxes do not apply to sales of compact fluorescent light bulbs occurring on or after June 1, 2007.

The exemption applies to sales made by Connecticut retailers, sales made by out of state retailers required to collect Connecticut use tax on sales to Connecticut customers, and purchases by Connecticut customers on which they would otherwise be required to self assess use tax.

Mail Order, Telephone, and Internet Sales: Tax does not apply to the sale of compact fluorescent light bulbs sold by mail, telephone, or over the Internet.

Reporting Requirements: Sales of compact fluorescent light bulbs are reported on Line 1 (Gross receipts from sales of goods) of **Form OS-114, Sales and Use Tax Return**. The exempt sales of compact fluorescent light bulbs are deducted on the back of Form OS-114.

Effect on Other Documents: None.

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** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

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

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

- **Internet:** Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms; **or**
- **Telephone:** Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) and select **Option 2** from a touch-tone phone, or call **860-297-4753** (from anywhere).

Paperless Filing/Payment 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 business tax, business entity tax, attorney occupational tax, nursing home provider fee, admissions and dues tax, or withholding tax returns over the Internet. Visit the DRS website at www.ct.gov/DRS and click on *File/Register OnLine*.
- **For payment of business taxes other than those listed above:** Use *Fast-File* to pay your business taxes over the Internet or by phone. Visit the DRS website at www.ct.gov/DRS and click on *Electronic Services* for a list of eligible taxes. The ACH debit method is used to make the transfer. No preregistration is required.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS website at www.ct.gov/DRS and click on *File/Register OnLine*.

- **For electronic filing of income tax extensions, estimated payments, and for electronic bill payments:** Use *WebFile* to electronically file personal income tax returns over the Internet. You can also use *WebFile* to make an electronic income tax payment for a prior year. Visit the DRS website at www.ct.gov/DRS and click on *File/Register OnLine*.

DRS E-News Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-News** is easy to sign up for – visit www.ct.gov/DRS and follow the directions. Subscription services are available for employer’s withholding tax, *Fast-File* information, Alerts, News – Press Releases, and Top 100 Delinquency List.

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