



General Assembly

January Session, 2025

Proposed Bill No. 5983

LCO No. 3195



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 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.

Statement of Purpose:

To 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.