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ANNOUNCEMENT

Rulings and Administrative Pronouncements Obsolete by Sales and Use Tax Regulations on Enumerated Services

PURPOSE: This Announcement identifies rulings and administrative pronouncements that have been obsolete by the subsequent promulgation of sales and use tax regulations on enumerated services. The Department of Revenue Services (DRS) declares a ruling or pronouncement “obsolete” where, because of changes in the law on which a ruling or pronouncement was based or because a position taken in a ruling or pronouncement has been addressed in a subsequently promulgated regulation, the ruling or pronouncement is no longer considered authoritative and should not be relied upon for future transactions.

By declaring a ruling or pronouncement to be obsolete, DRS intends to eliminate unnecessary research and to reduce the possibility of erroneous decisions by taxpayers and tax practitioners. The fact that a ruling or pronouncement is obsolete does not affect its past validity or its application to past transactions.

EFFECTIVE DATE: The following rulings and administrative pronouncements are no longer considered determinative for sales or purchases occurring on or after April 7, 1999, the effective date of the regulations discussed in this Announcement.

STATUTORY AUTHORITY: Conn. Gen. Stat. §§12-407(2)(i) and 12-426.

ENUMERATED SERVICES AFFECTED: A list of enumerated services that were affected by the sales and use tax regulations issued April 7, 1999, follows.

Photographic Studio Services: Conn. Agencies Regs. §12-407(2)(i)(F)-1 obsolete the following:

Ruling No. 89-13

Motor Vehicle Repair Services: Conn. Agencies Regs. §12-407(2)(i)(M)-1 obsolete the following:

Policy Statement 92(8.1)

Ruling Nos. 89-29, 89-178, 90-27, and 90-60

Conn. Agencies Regs. §12-407(2)(i)(M)-1 obsolete in part the following, to the extent that they pertain to motor vehicle repair services under Conn. Gen. Stat. §12-407(2)(i)(M):

Special Notice 91(1)

TSSN 20

Motor Vehicle Parking Services: Conn. Agencies Regs. §12-407(2)(i)(N)-1 obsolete the following:

Special Notice 91(13)

Ruling No. 89-138

Conn. Agencies Regs. §12-407(2)(i)(N)-1 obsolete in part the following, to the extent that they pertain to motor vehicle parking services under Conn. Gen. Stat. §12-407(2)(i)(N):

Special Notices 91(1), 92(13.1), 93(7), 96(3), and 97(4)

TSSN 20

Radio and Television Repair Services: Conn. Agencies Regs. §12-407(2)(i)(O)-1 obsolete in part the following, to the extent that they discuss radio and television repair services under Conn. Gen. Stat. §12-407(2)(i)(O):

TSSN 20

LSN 96 and LSN 99

Furniture Reupholstering and Repair Services: Conn. Agencies Regs. §12-407(2)(i)(P)-1 obsolete the following:

Ruling No. 89-117

Conn. Agencies Regs. §12-407(2)(i)(P)-1 obsoletes in part the following, to the extent that they discuss furniture reupholstering and repair services under Conn. Gen. Stat. §12-407(2)(i)(P):

TSSN 20
LSN 96 and LSN 99

Electrical and Electronic Repair Services:

Conn. Agencies Regs. §12-407(2)(i)(Q)-1 obsoletes in part the following, to the extent that they discuss electrical and electronic repair services under Conn. Gen. Stat. §12-407(2)(i)(Q):

Ruling Nos. 89-114 and 89-204
TSSN 20
LSN 96 and LSN 99

Lobbying and Consulting Services: Conn. Agencies Regs. §12-407(2)(i)(R)-1 obsoletes the following:

Ruling Nos. 89-55, 89-132, and 89-245

Conn. Agencies Regs. §12-407(2)(i)(R)-1 obsoletes in part the following, to the extent that they pertain to lobbying and consulting services under Conn. Gen. Stat. §12-407(2)(i)(R):

Ruling No. 89-223
TSSN 20

Sales Agent Services for Selling Tangible Personal Property: Conn. Agencies Regs. §12-407(2)(i)(S)-1 obsoletes the following:

Ruling Nos. 89-37, 89-229, 90-17, 90-43, 90-66,
and 93-3
Bulletin 43

Conn. Agencies Regs. §12-407(2)(i)(S)-1 obsoletes in part the following, to the extent that they discuss sales agent services under Conn. Gen. Stat. §12-407(2)(i)(S):

Ruling Nos. 89-110, 89-226, 89-236, 90-21, and
94-22
TSSN Nos. 20 and 90-2
Special Notices 93(7), 94(12), 95(5), 96(3), and
97(4)

Locksmith Services: Conn. Agencies Regs. §12-407(2)(i)(T)-1 obsoletes in part the following, to the extent that it pertains to locksmith services under Conn. Gen. Stat. §12-407(2)(i)(T):

TSSN 20

Landscaping and Horticulture Services: Conn. Agencies Regs. §12-407(2)(i)(V)-1 obsoletes the following:

Ruling Nos. 89-78, 89-113, 89-122, 89-123,
89-173, 89-185, 89-212, 89-232, 89-273, 90-20,
and 90-23
TSSN 43

Conn. Agencies Regs. §12-407(2)(i)(V)-1 obsoletes in part the following, to the extent that they pertain to landscaping and horticulture services under Conn. Gen. Stat. §12-407(2)(i)(V):

Special Notice 91(1)
Ruling Nos. 89-108 and 89-110
TSSN 20

Window Cleaning Services: Conn. Agencies Regs. §12-407(2)(i)(W)-1 obsoletes in part the following, to the extent that it pertains to window cleaning services under Conn. Gen. Stat. §12-407(2)(i)(W):

TSSN 20

Maintenance Services: Conn. Agencies Regs. §12-407(2)(i)(X)-1 obsoletes the following:

Ruling No. 89-112

Conn. Agencies Regs. §12-407(2)(i)(X)-1 obsoletes in part the following, to the extent that they pertain to maintenance services under Conn. Gen. Stat. §12-407(2)(i)(X):

Ruling Nos. 89-34 and 89-67
LSN 93
TSSN 20

Janitorial Services: Conn. Agencies Regs. §12-407(2)(i)(Y)-1 obsoletes in part the following, to the extent that they pertain to janitorial services under Conn. Gen. Stat. §12-407(2)(i)(Y):

Ruling Nos. 89-67 and 90-37
LSN 93
TSSN 20

Exterminating Services: Conn. Agencies Regs. §12-407(2)(i)(Z)-1 obsoletes in part the following, to the extent that they pertain to exterminating services under Conn. Gen. Stat. §12-407(2)(i)(Z):

Ruling Nos. 89-32 and 89-182

Conn. Agencies Regs. §12-407(2)(i)(Z)-1 obsoletes in part the following, to the extent that it pertains to exterminating services under Conn. Gen. Stat. §12-407(2)(i)(Z):

TSSN 20

Swimming Pool Cleaning and Maintenance Services: Conn. Agencies Regs. §12-407(2)(i)(AA)-1 obsoletes in part the following, to the extent that it pertains to swimming pool cleaning and maintenance services under Conn. Gen. Stat. §12-407(2)(i)(AA):

TSSN 20

Services to Other Than Industrial, Commercial, and Income Producing Real Property: Conn. Agencies Regs. §12-407(2)(i)(BB)-1 obsoletes the following, to the extent that they pertain to services to other than industrial, commercial, and income producing real property under Conn. Gen. Stat. §12-407(2)(i)(BB):

Special Notice 91(1)

TSSN 20

Ruling Nos. 89-34, 89-35, 89-108, and 89-114

Conn. Agencies Regs. §12-407(2)(i)(BB)-1 and **Informational Publication 99(19)** obsolete the following:

Special Notice 92(23)

Ruling No. 89-142

Repair or Maintenance Services to Tangible Personal Property and Contracts of Maintenance, Repair or Warranty: Conn. Agencies Regs. §12-407(2)(i)(DD)-1 obsoletes the following:

Ruling Nos. 89-95, 89-131, 89-270, and 90-11

Conn. Agencies Regs. §12-407(2)(i)(DD)-1 obsoletes in part the following, to the extent that they pertain to repair or maintenance services to tangible personal property or contracts of maintenance, repair or warranty under Conn. Gen. Stat. §12-407(2)(i)(DD):

Special Notices 91(1), 95(5), and 96(3)

Policy Statement 94(2)

LSN Nos. 96 and 99

TSSN 20

Ruling Nos. 89-93, 89-114, 89-140, 89-193, 90-60, and 91-13

1998 Conn. Pub. Acts 110, §§6, 7 and 26 and Conn. Agencies Regs. §12-407(2)(i)(DD)-1 obsolete the following:

Ruling Nos. 89-51 and 89-237

Conn. Agencies Regs. §12-407(2)(i)(DD)-1 and **Informational Publication 99(19)** obsolete in part the following, to the extent that they pertain to repair or maintenance services to tangible personal property or contracts of maintenance, repair or warranty under Conn. Gen. Stat. §12-407(2)(i)(DD):

Ruling Nos. 89-146 and 89-204

Resale of Services: Conn. Agencies Regs. §§12-410(5)-1 and 12-411(14)-1 obsolete the following:

LSN 90-5

Ruling No. 89-102

Conn. Agencies Regs. §§12-410(5)-1 and 12-411(14)-1 obsolete in part the following, to the extent that they pertain to resale treatment for purchases of services:

Policy Statement 94(2)

TSSN 90-2

Ruling Nos. 89-114 and 90-60

Contractors and Subcontractors: Conn. Agencies Regs. §12-426-18, as amended, obsoletes the following:

Ruling No. 89-20

Conn. Agencies Regs. §12-426-18, as amended, obsoletes in part the following rulings, to the extent that they specify, to be exempt, tangible personal property purchased for a real property contract for an exempt entity must be physically incorporated in the real property:

Ruling Nos. 89-6, 89-92, and 93-22

OLD REGULATIONS THAT SHOULD NO LONGER BE RELIED UPON: The new regulations discussed in this Announcement cover issues formerly covered in several old regulations. Therefore, the following regulations should no longer be relied upon for transactions occurring on and after April 7, 1999:

Conn. Agencies Regs. §12-426-3

Conn. Agencies Regs. §12-426-7

Conn. Agencies Regs. §12-426-8

EFFECT ON OTHER DOCUMENTS: None affected, except as specified in this Announcement.

EFFECT OF THIS DOCUMENT: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies or practices.

FOR FURTHER INFORMATION: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

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FORMS AND PUBLICATIONS: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: **www.drs.state.ct.us**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (toll-free within Connecticut) and select **Option 2** from a touch-tone phone.