



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2002(7)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

2002 Legislation Renumbers Conn. Gen. Stat. §12-407

Purpose: This Announcement provides a table that cross-references the changes to the numbering of Conn. Gen. Stat. §12-407, made by 2002 Conn. Pub. Acts 103, §1, and effective on January 1, 2003, with the statutory citations prior to January 1, 2003.

Effective Date: January 1, 2003

Statutory Authority: Conn. Gen. Stat. §12-407, as amended by 2002 Conn. Pub. Acts 103, §1

Conn. Gen. Stat. §12-407 Renumbered: 2002 Conn. Pub. Acts 103, §1 renumbered Conn. Gen. Stat. §12-407 with the changes becoming effective January 1, 2003. This section of the Connecticut statutes defines terms for sales and use tax purposes and provides a list of services subject to sales and use taxes.

Cross-Reference Table: Use this table to cross-reference the previous statutory section to the renumbered statutory section.

Conn. Gen. Stat. Section through December 31, 2002	Conn. Gen. Stat. Section on or after January 1, 2003
§12-407(1)	§12-407(a)(1)
§12-407(2) *	§12-407(a)(2)
§12-407(2)(a)	§12-407(a)(2)(A)
§12-407(2)(b)	§12-407(a)(2)(B)
§12-407(2)(c)	§12-407(a)(2)(C)
§12-407(2)(d)	§12-407(a)(2)(D)
§12-407(2)(e)	§12-407(a)(2)(E)
§12-407(2)(f)	§12-407(a)(2)(F)

Conn. Gen. Stat. Section through December 31, 2002	Conn. Gen. Stat. Section on or after January 1, 2003
§12-407(2)(g)	§12-407(a)(2)(G)
§12-407(2)(h)	§12-407(a)(2)(H)
§12-407(2)(i)	§12-407(a)(2)(I) and §12-407(a)(37)
§12-407(2)(i)(A)	§12-407(a)(37)(A)
§12-407(2)(i)(B)	§12-407(a)(37)(B)
§12-407(2)(i)(C)	§12-407(a)(37)(C)
§12-407(2)(i)(D)	§12-407(a)(37)(D)
§12-407(2)(i)(E)	§12-407(a)(37)(E)
§12-407(2)(i)(F)	§12-407(a)(37)(F)
§12-407(2)(i)(G)	§12-407(a)(37)(G)
§12-407(2)(i)(H)	§12-407(a)(37)(H)
§12-407(2)(i)(I)	§12-407(a)(37)(I)
§12-407(2)(i)(J)	§12-407(a)(37)(J)
§12-407(2)(i)(K)	§12-407(a)(37)(K)
§12-407(2)(i)(L)	§12-407(a)(37)(L)
§12-407(2)(i)(M)	§12-407(a)(37)(M)
§12-407(2)(i)(N)	§12-407(a)(37)(N)
§12-407(2)(i)(O)	§12-407(a)(37)(O)
§12-407(2)(i)(P)	§12-407(a)(37)(P)
§12-407(2)(i)(Q)	§12-407(a)(37)(Q)
§12-407(2)(i)(R)	§12-407(a)(37)(R)
§12-407(2)(i)(S)	§12-407(a)(37)(S)
§12-407(2)(i)(T)	§12-407(a)(37)(T)
§12-407(2)(i)(U)	§12-407(a)(37)(U)
§12-407(2)(i)(V)	§12-407(a)(37)(V)
§12-407(2)(i)(W)	§12-407(a)(37)(W)
§12-407(2)(i)(X)	§12-407(a)(37)(X)
§12-407(2)(i)(Y)	§12-407(a)(37)(Y)
Conn. Gen. Stat. Section through December 31, 2002	Conn. Gen. Stat. Section on or after January 1, 2003

§12-407(2)(i)(Z)	§12-407(a)(37)(Z)
§12-407(2)(i)(AA)	§12-407(a)(37)(AA)
§12-407(2)(i)(CC)	§12-407(a)(37)(BB)
§12-407(2)(i)(DD)	§12-407(a)(37)(CC)
§12-407(2)(i)(EE)	§12-407(a)(37)(DD)
§12-407(2)(i)(FF)	§12-407(a)(37)(EE)
§12-407(2)(j)	§12-407(a)(2)(J)
§12-407(2)(k)	§12-407(a)(2)(K)
§12-407(2)(l)	§12-407(a)(2)(L)
§12-407(2)(m)	§12-407(a)(2)(M)
§12-407(2)(n)	§12-407(a)(2)(N)
§12-407(2)(o)	§12-407(a)(2)(O)
§12-407(3)(A)	§12-407(a)(3)(A)
§12-407(3)(B)	§12-407(a)(3)(B)
§12-407(4)	§12-407(a)(4)
§12-407(5)	§12-407(a)(5)
§12-407(6)	§12-407(a)(6)
§12-407(6)(A)	§12-407(a)(6)(A)
§12-407(6)(B)	§12-407(a)(6)(B)
§12-407(7)(a)	§12-407(a)(7)(A)
§12-407(7)(b)	§12-407(a)(7)(B)
§12-407(7)(c)	§12-407(a)(7)(C)
§12-407(7)(d)	§12-407(a)(7)(D)
§12-407(7)(e)	§12-407(a)(7)(E)
§12-407(7)(f)	§12-407(a)(7)(F)
§12-407(8)	§12-407(a)(8)
§12-407(8)(A)	§12-407(a)(8)(A)
§12-407(8)(B)	§12-407(a)(8)(B)
§12-407(9)	§12-407(a)(9)
§12-407(9)(A)	§12-407(a)(9)(A)
§12-407(9)(B)	§12-407(a)(9)(B)
§12-407(10)	§12-407(a)(10)
§12-407(11)	§12-407(a)(11)
§12-407(12)	§12-407(a)(12)
§12-407(12)(A)	§12-407(a)(12)(A)
§12-407(12)(B)	§12-407(a)(12)(B)
§12-407(12)(C)	§12-407(a)(12)(C)
§12-407(12)(D)	§12-407(a)(12)(D)
Conn. Gen. Stat. Section through December 31, 2002	Conn. Gen. Stat. Section on or after January 1, 2003
§12-407(12)(E)	§12-407(a)(12)(E)
§12-407(12)(F)	§12-407(a)(12)(F)
§12-407(12)(G)	§12-407(a)(12)(G)
§12-407(12)(H)	§12-407(a)(12)(H)

§12-407(12)(I)	§12-407(a)(12)(I)
§12-407(12)(J)	§12-407(a)(12)(J)
§12-407(12)(K)	§12-407(a)(12)(K)
§12-407(13)	§12-407(a)(13)
§12-407(14)	§12-407(a)(14)
§12-407(15)	§12-407(a)(15)
§12-407(15)(A)	§12-407(a)(15)(A)
§12-407(15)(B)	§12-407(a)(15)(B)
§12-407(15)(C)	§12-407(a)(15)(C)
§12-407(16)	§12-407(a)(16)
§12-407(17)	§12-407(a)(17)
§12-407(17)(a)	§12-407(a)(17)(A)
§12-407(17)(b)	§12-407(a)(17)(B)
§12-407(17)(c)	§12-407(a)(17)(C)
§12-407(17)(d)	§12-407(a)(17)(D)
§12-407(17)(e)	§12-407(a)(17)(E)
§12-407(17)(f)	§12-407(a)(17)(F)
§12-407(18)	§12-407(a)(18)
§12-407(19)	§12-407(a)(19)
§12-407(20)	§12-407(a)(20)
§12-407(21)	§12-407(a)(21)
§12-407(22)	§12-407(a)(22)
§12-407(23)	§12-407(a)(23)
§12-407(24)	§12-407(a)(24)
§12-407(25)	§12-407(a)(25)
§12-407(26)	§12-407(a)(26)
§12-407(26)(a)	§12-407(a)(26)(A)
§12-407(26)(b)	§12-407(a)(26)(B)
§12-407(27)	§12-407(a)(27)
§12-407(27)(1)	§12-407(a)(27)(A)
§12-407(27)(2)	§12-407(a)(27)(B)
§12-407(28)	§12-407(a)(28)
§12-407(29)	§12-407(a)(29)
§12-407(30)	§12-407(a)(30)
Conn. Gen. Stat. Section through December 31, 2002	Conn. Gen. Stat. Section on or after January 1, 2003
§12-407(31)	§12-407(a)(31)
§12-407(32)	§12-407(a)(32)
§12-407(33)	§12-407(a)(33)
§12-407(34)	§12-407(a)(34)
§12-407(35)	§12-407(a)(35)
§12-407(36)	§12-407(a)(36)
§12-407(2)(i)	§12-407(a)(37)

* The last sentence of Conn. Gen. Stat. §12-407(2) was renumbered as Conn. Gen. Stat. §12-407(b).

Effect on Other Documents: This Announcement affects any existing publication that cites Conn. Gen. Stat. §12-407. Any affected documents and publications will be revised as they come up for review.

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.

Further Information: Please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

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

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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** (in-state) and select **Option 2** from a touch-tone phone.
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 - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at: **www.drs.state.ct.us** and click on *Income Tax Web Filing*.
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