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## Legislative Changes to the Petroleum Products Gross Earnings Tax Effective July 1, 2013

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**Purpose:** This Special Notice outlines changes made to the petroleum products gross earnings tax during the 2005 and 2013 sessions of the Connecticut General Assembly.

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**Effective Date:** July 1, 2013.

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**Statutory Authority:** Conn. Gen. Stat. §12-587(b)(1)(e); Senate Bill 1052 §4 and House Bill 6706 §66.

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**Rate Increase for Petroleum Products Gross Earnings Tax:** For calendar quarters beginning on or after July 1, 2013, the gross earnings of companies engaged in the refining or distribution (or both) of petroleum products will be taxed on the first sale within Connecticut of petroleum products at a rate of 8.1%. This replaces the current rate of 7%.

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**Exemptions from the Petroleum Products Gross Earnings Tax:** Effective July 1, 2013 the first sale within Connecticut of cosmetic grade mineral oil and the first sale within Connecticut of propane gas to be used as fuel for a school bus are exempt from the petroleum products gross earnings tax.

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**Effect on Other Documents:** **Form OP-161**, *Petroleum Products Gross Earnings Tax Return*; **Form OP-161, Schedule B**; **Form OP-218**, *Petroleum Products Gross Earnings Tax, Tax Certification to Products Purchased in Connecticut But Sold Out of State*; **Form OP-219**, *Petroleum Products Gross Earnings Tax, Gross Earnings - Out-of-State Affidavit With Reference to The Sales of Petroleum Products Sold Exclusively For Sale or Use in Another State*; and **CERT-116**, *Exempt Petroleum Products Certificate* will be revised to reflect these rate increases.

**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).

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**For Further Information on the Petroleum Products Gross Earnings Tax or this Special Notice:** For further information on the petroleum products gross earnings tax or this Special Notice, call the Excise Taxes Unit of the Audit Division at 860-541-3224 from 8:30 a.m. to 4:30 p.m., Monday through Friday.

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**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.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):** Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

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