

**Testimony of Jason Canzano, Board Member of HOMES and Managing Director of
Acelleron Medical Products, Relative to LD 2214**

February 22nd, 2024

Dear Senator Rutondo, Representative Sachs, and the members of both the Appropriations and Taxation Committees:

My name is Jason Canzano, Board Member of the Home Medical Equipment and Services Association of New England (“HOMES”) and Managing Director of Acelleron Medical Products (“Acelleron”). HOMES is the New England trade association representing providers of durable medical equipment (“DME”). HOMES represents DME providers in Maine and all the other New England states.

Acelleron is a MaineCare and commercial health insurance DME company that provides breastfeeding equipment and supplies as well as other maternal health products such as blood pressure monitors, pregnancy back braces, and compression socks, along with pediatric nebulizers to families throughout Maine. Last year we served over 5,000 families throughout the great state of Maine. We expect to serve close to 6,000 families this year. We are a key provider to both Maine Health and Northern Light health systems.

I want to start out by thanking you for the addition of Section 2-6 in Part “H” of the Supplemental Budget which adds the exemption of sales and use tax on “durable medical equipment” to the existing medical equipment and supplies items listed in the Maine Revenue Services Sales, Fuel, & Special Tax Division Instructional Bulletin NO. 41 (*see Appendix A*) from sales and use tax. This is important because there are certain DME that are not exempt from sales and use tax.

As you can imagine, I am supportive of the change to the sales and use tax and service provider tax provisions of statute. However, I want to point out an **important technical addition so we can make sure “breast pumps and supplies” are also included in this exemption** since they do not meet the technical “durable medical equipment” definition (*see definition below*).

2-G. Durable medical equipment. *“Durable medical equipment” means equipment, including repair and replacement parts for such equipment, that:*

- A. *Can withstand repeated use;*
- B. *Is primarily and customarily used to serve a medical purpose;*
- C. *Generally is not useful to a person in the absence of illness or injury; and*

D. Is not worn in or on the body.

Why is breastfeeding and the equipment and supplies so important?

- Moms breastfeed! According to the latest CDC Breastfeeding Report Card, 86.6 percent of mothers in Maine attempt to nurse their newborns.
- *American Academy of Pediatrics* recommends that babies **receive nothing but breast milk during the first six months of life** and continue receiving **breast milk for at least the first year** and beyond.
- Breastfeeding lowers health care costs. **\$13 billion of direct health care costs would be saved** annually if 90% of women were able to breastfeed exclusively for the first six months.¹
- **Babies who are not breastfed** visit the physician more often, spend more days in the hospital, and **require more prescriptions** than breastfed infants.
- One study found that for every 1,000 babies not breastfed, there were 2,033 extra physician visits, **212 extra hospitalization days**, and **609 extra prescriptions** for three illnesses alone – ear, respiratory, and gastrointestinal infections.² *This does not include the risks of numerous other childhood illnesses and infections, or women’s diseases such as pre-menopausal breast cancer, which are reduced when a mother breastfeeds.*³

Breastfeeding is an Investment in Health⁴	
Benefits for Infants	Benefits for Mothers
Infants who are breastfed have reduced risks of:	Breastfeeding can help lower a mother’s risk of:
- Ear infections	- Weight gain
- Respiratory infections	- Maternal postpartum depression
- Dermatitis	- Cancers (breast, ovarian, endometrial)
- Gastrointestinal disorders	- Type 2 Diabetes
- Asthma	- Osteoporosis
- Obesity	- High blood pressure
- Type 1 and 2 Diabetes	

References

1. Bartick M, Reinhold A. The burden of suboptimal breastfeeding in the United States: a pediatric cost analysis. *Pediatrics*. 2010; 125(5):e1048-e2015
2. Ball T & Wright A. (1999)
3. U.S. Dept of Health and Human Services, Agency for Healthcare Research and Quality (2007)
4. <https://www.cdc.gov/breastfeeding/pdf/breastfeeding-cdcs-work-508.pdf>

Breastfeeding equipment and supplies are necessities that should not be subject to sales and use tax. Breast pumps and supplies are used to express and collect breastmilk for a variety of reasons, including:

- provide vital food to an infant

- relieve pain from engorgement
- when infants are premature and unable to latch
- when infants have severe feeding problems
- when mothers have difficulty establishing or maintaining an adequate milk supply
- when mothers have temporary breastfeeding problems
- when mothers and infants are separated for prolonged periods due to hospitalization
- when they return to work following the birth of their infant

To further support, breast pumps and associated supplies are not taxable throughout the Northeast (Connecticut, Massachusetts, Rhode Island, New Hampshire, New Jersey, and New York) and many other states throughout the country. In 2017, Acelleron started this movement by advocating for the exemption of breast pumps and supplies in the state of New Jersey ([see Appendix B](#)). After the NJ win, Acelleron and a small group of breastfeeding equipment providers lead the sales tax exemption of breast pumps and supplies in Connecticut ([see Appendix C](#)) and Pennsylvania. In 2022, a larger national movement started through the AAHomecare Breastfeeding Coalition for which I am part of and its partnership with Parity for Pumps (<https://www.parityforpumps.com/>) which brought additional exemptions in Rhode Island, Illinois, and California.

All this being said, we urge you to add “**breast pumps and supplies**” to the exemption list similar to the other states across the Northeast to reflect a sounder taxation policy that encourages good health and acknowledges the breastfeeding benefits to both mother and child.

Thank you so very much for your time.



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Appendix A



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION INSTRUCTIONAL BULLETIN NO. 41

MEDICINES, MEDICAL EQUIPMENT, AND PROSTHETIC DEVICES

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by taxpayers with respect to sales of medicines, medical equipment, and prosthetic devices.

Taxpayers are responsible for complying with all applicable tax statutes and rules. Although bulletins issued by Maine Revenue Services ("MRS") do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of Title 36 of the Maine Revised Statutes ("M.R.S."). Title 36, MRS rules, instructional bulletins and affidavits referenced in this bulletin may be viewed on the MRS website, www.maine.gov/revenue.

This bulletin relates to sales of medicines, medical equipment, and prosthetic devices to the consumer of those products. For information on sales to exempt organizations or governmental agencies, see Rule 302 ("Sales to Governmental Agencies and Exempt Organizations") and Instructional Bulletin No. 36 ("Exempt Organizations and Government Agencies").

1. PRESCRIPTION MEDICINES

Sales of medicines for human beings that are sold on a doctor's prescription are exempt from sales tax. See 36 M.R.S. § 1760(5). "Medicines" means antibiotics, analgesics, antipyretics, stimulants, sedatives, antitoxins, anesthetics, antipruritics, hormones, antihistamines, certain "dermal fillers" (such as BoTox®), injectable contrast agents, vitamins, oxygen, vaccines, and other substances that are used in the prevention, diagnosis, or treatment of disease or injury and that either (1) require a prescription in order to be purchased or administered to the retail consumer or patient; or (2) are sold in packaging that contains a U.S. Food and Drug Administration OTC Drug Facts Label.

"Sold on a doctor's prescription" means either (1) that a medical professional authorized by law to prescribe medicines for human beings dispensed or administered the medicine or (2) that a licensed pharmacist sold the medicine in accordance with a prescription issued by a medical professional authorized by law to prescribe medicines for human beings. Sales of medicines originally prescribed by a doctor on a refillable prescription are exempt when the prescription is refilled.

Bandages, dressings, sutures, swabs, hypodermics, diagnostic test kits, instruments, and similar items that may be used in the diagnosis and treatment of injury or disease are not medicines and are subject to tax when sold to any non-exempt purchaser; this is true even when the bandage, dressing, or similar item contains medication. An "over-the-counter" drug that is not sold on a doctor's prescription is taxable, even if the drug is purchased on the advice or recommendation of a physician. There is no tax on nonprescription medicines purchased by a doctor for use in the doctor's medical practice. Sales of items used only in the diagnosis or treatment of diabetes are exempt. See Section 5, "Diabetic Supplies," of this bulletin.

2. MARIJUANA

Sales of marijuana do not qualify for exemption, even if they are made by a registered dispensary or registered caregiver under the Maine Medical Marijuana Act.

3. PROSTHETIC OR ORTHOTIC DEVICES

Sales of prosthetic or orthotic devices are exempt from sales tax when sold by means of an order issued by a health care practitioner as defined in 24 M.R.S. § 2502(1-A) who is licensed under Title 32. See 36 M.R.S. § 1760(5-A). "Prosthetic or orthotic device" means a replacement, corrective, or supportive device, including repair and replacement parts for such device, worn on, in, or next to the human body to:

- Artificially replace a missing portion of the body;
- Prevent or correct a physical deformity or malfunction; or
- Support a weak or deformed portion of the body.

The term "prosthetic or orthotic device" includes, but is not limited to, artificial limbs and eyes, hearing aids, eyeglasses and contact lenses, ostomy appliances, enteral feeding devices, dentures, crowns, caps and materials used in the repair or replacement of teeth such as dental amalgam and cement, and cardiac pacemakers. The exemption does not cover mouth guards, even if they are custom-made from an impression of an individual's teeth.

Sales of non-corrective safety glasses, sport glasses and goggles, non-corrective sunglasses, opera glasses, magnifying glasses, platform magnifiers, non-corrective contact lenses, and similar items are not covered by this exemption. Sales of cleaning solutions and supplies for contact lenses and eyeglasses are likewise not covered by this exemption.

Sales of items ordinarily worn for cosmetic purposes, such as wigs, false eyelashes and makeup, are not covered by this exemption whether or not the need for them results from a medical condition.

4. CRUTCHES AND WHEELCHAIRS

Crutches and wheelchairs, including repair and replacement parts, sold for the use of sick, injured, or disabled persons (and not for rental) are exempt from sales tax. See 36 M.R.S. § 1760(5-A)(B). "Crutches" include canes and walkers. Certain electric scooters and power chairs (but not "lift chairs" or Hoyer lifts) fall within the classification of "wheelchairs" when they are designed and used to provide or increase the ability of a sick, injured, or disabled person to move from one place to another.

Sales of other items purchased to alleviate or compensate for impaired mobility are not covered by this exemption, including wheelchair lifts, motor vehicles that have been modified to make them operable by handicapped persons, and materials used in the construction of wheelchair ramps or other alterations to real property to make it accessible to handicapped persons. Sales of certain adaptive equipment for motor vehicles may be exempt under 36 M.R.S. § 1760(95). See Section 8, "Certain Adaptive Equipment," of this bulletin.

Purchases of any of the above items for rental are not exempt from sales tax.

5. DIABETIC SUPPLIES

Sales of all equipment and supplies used in the diagnosis or treatment of human diabetes are exempt from sales tax. This includes sales of insulin, antidiabetic drugs, diabetes testing supplies, and other items used only in the treatment of diabetes. See 36 M.R.S. § 1760(33).

Note: Prior to November 1, 2017, the exemption for equipment and supplies used in the diagnosis or treatment of diabetes was not limited solely to human diabetes.

The retailer must retain written evidence that a purchaser has been diagnosed as diabetic when purchasing items that are not used solely in the diagnosis or treatment of diabetes, such as shoes, shoe inserts, compression socks, and hypodermic syringes and needles. The written evidence may be a written statement from a doctor that the purchaser has been diagnosed as diabetic, and that the items being purchased are to be used in the treatment of his or her diabetes.

6. SEEING EYE DOGS

Sales of tangible personal property and taxable services essential for the care and maintenance of seeing eye dogs used to aid any blind person are exempt from sales tax. See 36 M.R.S. § 1760(35).

Sales of dog food, veterinary medicines and supplies, and other items ordinarily used in the care and maintenance of domestic dogs will be presumed to qualify for this exemption when sold for use by a blind person who has a seeing eye dog. The retailer must maintain records of exempt sales of tangible personal property for a seeing eye dog and must have as a part of that record the name and address of the blind person who owns the seeing eye dog.

7. POSITIVE AIRWAY PRESSURE AND OXYGEN DELIVERY EQUIPMENT AND SUPPLIES

Sales of positive airway pressure ("PAP") equipment and supplies and oxygen delivery equipment sold or leased for personal use are exempt from sales tax. See 36 M.R.S. § 1760(94). "PAP equipment and supplies" means *continuous* and *bi-level* PAP equipment and supplies, and repair and replacement parts for such equipment, used in respiratory ventilation. "Oxygen delivery equipment" means oxygen concentrators, regulators, compressors, humidifiers, masks and cannulas. "Personal use" means for use in a person's home, as opposed to use by a business, such as a doctor's office. A person engaged in the business of renting or leasing PAP equipment may purchase PAP equipment exempt from tax if the person rents or leases the equipment to its customers for those customers' personal use.

8. CERTAIN ADAPTIVE EQUIPMENT

Sales of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability are exempt from sales tax. See 36 M.R.S. § 1760(95). To qualify for the exemption, the purchase must have been made by a person, or at the request of a person, who has been issued a disability plate or placard by the Secretary of State pursuant to 29-A M.R.S. § 521.

The exemption applies only to the sale of adaptive equipment to be installed in or on a motor vehicle. The exemption does not apply to the sale of a motor vehicle that will be or has been modified with adaptive equipment.

Purchasers of such equipment must provide an "Affidavit for Purchase of Adaptive Equipment" (ST-A-124) to the retailer to document the transaction as exempt.

9. THIRD-PARTY PAYMENTS

Payment for medicines, medical equipment, and prosthetic or orthotic devices is often received from a party other than the consumer of the goods. The third-party payer may be an insurance company, a state agency, a municipality, or Medicare/Medicaid. Even though the third-party payer may be an organization that is exempt from sales tax, the transaction is a sale to the consumer, not to the exempt organization. If the transaction is otherwise taxable, sales tax applies even when billed to the exempt organization.

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Appendix B

[Home](#) / Exemption for Breast Pumps, Breast-Pump Supplies and Replacement Parts, and the Maintenance and Repair of Breast Pumps

Exemption for Breast Pumps, Breast-Pump Supplies and Replacement Parts, and the Maintenance and Repair of Breast Pumps

Notice: SALES AND USE TAX Exemption for Breast Pumps, Breast-Pump Supplies and Replacement Parts, and the Maintenance and Repair of Breast Pumps (P.L. 2017, c.276) Effective May 1, 2018

Effective May 1, 2018, sales of breast pumps, breast-pump repair and replacement parts, breast-pump collection and storage supplies, and certain breast-pump kits are exempt from Sales Tax when sold to an individual purchaser for home use. Maintenance and repair services for such items also are exempt. Sellers and providers of maintenance and repair for the affected items should not charge Sales Tax on receipts of those products on and after May 1, 2018.

Breast Pumps

A breast pump is an electronically or manually controlled pump device used to express milk from a human breast during lactation. This includes the electronically or manually controlled pump device and any AC adaptor or other external power supply unit packaged and sold with the pump device at the time of sale to power the pump device.

Breast-Pump Collection and Storage Supplies

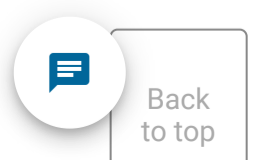
Breast-pump collection and storage supplies include, but are not limited to, breast shields and breast shield connectors; breast pump tubes and tubing adaptors; breast pump valves and membranes; backflow protectors and backflow protector adaptors; bottles and bottle caps specific to the operation of the breast pump; breast-milk storage bags; and related items sold as part of a breast pump kit that has been pre-packaged by the breast-pump manufacturer.

Breast-pump collection and storage supplies do not include: bottles and bottle caps not specific to the operation of the breast pump; breast-pump travel bags and other similar carrying accessories, including ice packs, labels, and other similar products; and breast-pump cleaning supplies. Although nursing bras, bra pads, breast shells, and other similar products are not covered by this new exemption, they are exempt from Sales and Use Tax because they are clothing items. Creams, ointments, and other similar products that relieve breast-feeding symptoms or conditions of the breasts or nipples are not covered by this exemption, but may be exempt from Sales and Use Tax if they are drugs sold pursuant to a doctor's prescription or if they meet the definition of over-the-counter-drugs. See [S&U-4, New Jersey Sales Tax Guide](#) for more information.

Breast-Pump Kits

A breast-pump kit is a pre-packaged set that contains one or more of the following items: breast pump; breast-pump collection and storage supplies; and other items that may be useful to initiate, support, or sustain breastfeeding using a pump during lactation. The kit may also contain taxable items that may be useful to initiate, support, or sustain breastfeeding using a breast pump during lactation. **If a breast-pump kit contains both taxable and nontaxable items, the receipts from the sale of the kit are exempt from Sales Tax so long as the sales price of all taxable items in the kit is 10% or less of the total sales price of the entire kit.**

Last Updated: Friday, 02/07/20





STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

SN 2021(3)

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SPECIAL NOTICE

Legislative Changes Affecting Admissions Tax and Sales and Use Taxes as of July 1, 2021

Admissions Tax

The Connecticut General Assembly significantly limited the application of the admissions tax. As explained below, starting July 1, 2021, the admissions tax applies only to charges to certain motion picture shows.

Admissions tax to apply only to certain motion picture shows: Starting July 1, 2021, charges for admissions to most places of amusement, entertainment or recreation are no longer subject to the admissions tax. The only charges that remain taxable are charges for admission to motion picture shows where the charge is more than \$5.00; such charges remain taxable at a 6% rate.

Application of admissions tax to charges made before July 1, 2021: The admissions tax applies to charges for admissions to places of amusement, entertainment or recreation that were made on or before June 30, 2021, even if the event occurs on or after July 1, 2021. Thus, there will be no refunds allowed in connection with such charges.

Exemption requests: Where an exemption from admissions tax was requested for charges made on or before June 30, 2021, to an event conducted primarily to raise funds for a federally exempt organization under Conn. Gen. Stat. § 12-541(b)(4), as amended by 2021 Conn. Pub. Acts 2, § 434 (June Spec. Sess.), such charges will be exempt if the Department of Revenue Services (DRS) issues a letter of exemption for the event. If the charges to such an event are made on or after July 1, 2021, they are not taxable regardless of whether DRS issues a letter of exemption.

Sales and Use Taxes

The Connecticut General Assembly enacted several exemptions from sales and use taxes that are effective for sales occurring on and after July 1, 2021. In addition, the Connecticut General Assembly enacted legislation that provides certain sales tax incentives to “qualified data centers” that locate within the state.

Exemption for Breast Pumps and Supplies: The Connecticut General Assembly enacted legislation

that exempts sales of breast pumps and certain related parts, supplies, kits, and repair services from sales tax. More specifically, the legislation exempts:

- (1) breast pumps and breast pump collection and storage supplies, when sold to individuals for home use;
- (2) repair services and repair or replacement parts for such breast pumps; and
- (3) breast pump kits, under certain conditions.

With regard to the portion of the exemption that pertains to breast pump kits, breast pump kits prepackaged by the manufacturer are exempt if they are sold to individuals for home use and contain only tax exempt breast pumps and breast pump collection and storage supplies. Breast pump kits are taxable if they contain taxable items for which the sales price is more than 10% of the kit’s total sales price.

To help determine the scope and application of the exemption, the legislation contains the following definitions:

- **Breast pump** means an electrically or manually controlled pump device used to express milk from a human breast during lactation, including any external power supply unit packaged and sold with the pump device at the time of sale to power the pump device.
- **Breast pump collection and storage supplies** mean items of tangible personal property that are used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption. Examples of such items include:

- breast shields and breast shield connectors, breast pump tubes and tubing adapters;
- breast pump valves and membranes;
- backflow protectors and backflow protector adapters;
- bottles and bottle caps specific to the operation of the breast pump;

- breast milk storage bags; **and**
- related items sold as part of a breast pump kit prepackaged by the breast pump manufacturer.

In addition, the legislation specifies that the following are **not** considered breast pump collection and storage supplies:

- bottles and bottle caps not specific to the operation of the breast pump;
 - breast pump travel bags or other similar carrying accessories, including ice packs, labels and other similar products, unless sold as part of a breast pump kit prepackaged by the breast pump manufacturer;
 - breast pump cleaning supplies, unless sold as part of a breast pump kit prepackaged by the breast pump manufacturer;
 - nursing bras, bra pads, breast shells or other similar products; **or**
 - creams, ointments and other similar products that relieve breastfeeding-related symptoms or conditions of the breasts or nipples.
- **Breast pump kit** means a prepackaged set that contains one or more of the following items:
 - a breast pump;
 - breast pump collection and storage supplies; **and**
 - other items of tangible personal property that may be useful to initiate, support or sustain breastfeeding using a breast pump during lactation.

Exemption for Cannabis for Palliative Use: The Connecticut General Assembly amended the exemption from sales and use taxes for nonprescription drugs. Specifically, and effective for sales occurring on and after July 1, 2021, the Connecticut General Assembly added cannabis sold for palliative use under chapter 420f to the list of nonprescription drugs and medicines. The legislation also contains language that expressly excludes cannabis or cannabinoids from the exemption for nonprescription drugs and medicines.

Prior to July 1, 2021, medical marijuana sold by licensed dispensaries was exempt as a nonprescription drug or medicine.

Qualified Data Centers: The Connecticut General Assembly enacted legislation incentivizing “qualified data centers” to locate in Connecticut. This legislation authorizes the Department of Economic and

Community Development (DECD) to enter into agreements to provide certain tax incentives to “qualified data centers” that locate within the state and make certain investments. The tax incentives include exemption from sales and use taxes.

Primary responsibility for this new legislation rests with DECD. When DECD enters into an agreement with any person, it must notify DRS. Upon notification, DRS must provide the person with a certificate that exempts the person and any of their contractors or subcontractors from sales and use taxes under certain conditions.

The following items and services are covered by this legislation and may be purchased with certificates issued by DRS:

- Qualified data center equipment acquired for incorporation into or used and consumed in the development, acquisition, construction, rehabilitation, renovation, repair or operation of a facility that is used or to be used as a qualified data center,
- Any service described under Conn. Gen. Stat. § 12-407(a)(37), that is used and consumed in the development, acquisition, construction, rehabilitation, renovation, repair or operation of a facility that is used or to be used as a qualified data center, **and**
- All electricity used by a qualified data center.

DRS will work with DECD to develop all appropriate certificates and issue all associated guidance.

Statutory Authority: 2021 Conn. Pub. Acts 1, § 16; Conn. Gen. Stat. § 12-541, as amended by 2021 Conn. Pub. Acts 2, § 434 (June Spec. Sess.); Conn. Gen. Stat. § 12-412(125), as added by 2021 Conn. Pub. Acts 2, § 435 (June Spec. Sess.); Conn. Gen. Stat. § 12-412(120), as amended by 2021 Conn. Pub. Acts 1, § 129 (June Spec. Sess.).

Effect on Other Documents: **Special Notice 2015(1)**, *Sales and Use Tax Exemption for Nonprescription Drugs and Medicines*, is modified and superseded in part.

Informational Publication 2020(2), *Admissions Tax Exemptions and Reduced Rates of Tax*, is modified and superseded in part.

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 DRS.

For Further Information: Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **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. Taxpayers may also call 711 for relay services. A taxpayer must tell the 711 operator the number he or she wishes to call. The relay operator will dial it and then communicate using a TTY with the taxpayer.

E-Services Update

A new modernized system, **myconneCT**, will replace the **TSC** (Taxpayer Service Center) as part of a multi-year, multi-phase project. Many tax types are already able to be filed using **myconneCT** and more will be added each year. Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information on the progress of this project and the transition schedule for specific taxes, please visit the DRS website at portal.ct.gov/DRS-myconneCT.

SN 2021(3)
Admissions tax
Sales and use tax
Issued: 07/20/2021