



# STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES

450 COLUMBUS BOULEVARD, SUITE 1 • HARTFORD, CT 06103-1837

**Mark D. Boughton**  
Commissioner

## VIA FIRST CLASS MAIL AND ELECTRONIC MAIL

June 15, 2023

Honorable John W. Fonfara, Co-Chair ([John.Fonfara@cga.ct.gov](mailto:John.Fonfara@cga.ct.gov))  
Finance, Revenue, and Bonding Committee  
Legislative Office Building, Room 3700  
Hartford, Connecticut 06106

The Honorable Maria P. Horn, Co-Chair ([Maria.Horn@cga.ct.gov](mailto:Maria.Horn@cga.ct.gov))  
Finance, Revenue, and Bonding Committee  
Legislative Office Building, Room 3700  
Hartford, Connecticut 06106

The Honorable Henri Martin, Senate Ranking Member ([Henri.Martin@cga.ct.gov](mailto:Henri.Martin@cga.ct.gov))  
Finance, Revenue, and Bonding Committee  
Legislative Office Building, Room 3700  
Hartford, Connecticut 06106

The Honorable Holly H. Cheeseman, House Ranking Member  
([Holly.Cheeseman@housegop.ct.gov](mailto:Holly.Cheeseman@housegop.ct.gov))  
Finance, Revenue, and Bonding Committee  
Legislative Office Building, Room 3700  
Hartford, Connecticut 06106

The Honorable Jeffrey R. Beckham ([j.beckham@ct.gov](mailto:j.beckham@ct.gov))  
Secretary  
Office of Policy and Management  
450 Capitol Avenue  
Hartford, Connecticut 06106

Dear Senator Fonfara, Representative Horn, Senator Martin, Representative Cheeseman, and Secretary Beckham:

As you are aware, Conn. Gen. Stat. § 12-458h provides the Commissioner of Revenue Services (“Commissioner”) with the formula to calculate the motor vehicle fuels tax rate applicable to the sale or use of diesel fuel and directs that the Commissioner calculate said tax rate on an annual basis. In accordance with this law, I am required to provide you by June 15, 2023 the motor vehicle

fuels tax rate applicable to the sale or use of diesel fuel for the fiscal year starting July 1, 2023. However, as you are aware, legislation was enacted during the 2023 legislative session that directly impacts the requirements and obligations of the Commissioner under Conn. Gen. Stat. § 12-458h.

To this end, section 383 of **H.B. No. 6941**, *An Act Concerning the State Budget for the Biennium Ending June 30, 2025, and Making Appropriations Therefor, and Provisions Related to Revenue and Other Items Implementing the State Budget*, provides as follows:

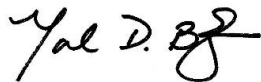
Notwithstanding the provisions of section 12-458h of the general statutes, for the fiscal year commencing July 1, 2023, the applicable tax rate per gallon of diesel fuel on the sale or use of such fuel during said fiscal year shall be forty-nine and two-tenth cents.

As evidenced by the foregoing, the General Assembly through section 383 of **H.B. No. 6941** set the motor vehicle fuels tax rate applicable to the sale or use of diesel fuel for the fiscal year fiscal year starting July 1, 2023, thereby obviating the need for the Commissioner to calculate said rate in accordance with the statutorily prescribed formula for said fiscal year. Therefore, please be advised that the motor vehicle fuels tax rate applicable to the sale or use of diesel fuel for the fiscal year starting July 1, 2023 will be 49.2 cents per gallon.

The Department will post the information described herein on its website.

Please do not hesitate to contact me at (860) 297-4900 should you have any questions or require additional information.

Sincerely,



Mark D. Boughton  
Commissioner  
Department of Revenue Services