



**STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES**

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Hartford CT 06103-1837

**SN 2022(6)  
SPECIAL NOTICE**

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**Summary of Legislative Changes to the Motor Vehicle Fuels Tax Made  
During the November 2022 Special Session**

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**Purpose:** The purpose of this Special Notice is to summarize the changes to the motor vehicle fuels tax that were made by the General Assembly during the November 2022 Special Session. As explained below, the General Assembly extended by one month the suspension of the 25-cent-per-gallon motor vehicle fuels tax on gasoline and gasohol. In addition, the General Assembly enacted legislation that will incrementally reinstate the motor vehicle fuels tax on gasoline and gasohol subsequent to the expiration of the suspension.

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**Effective Date:** From passage.

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**Statutory Authority:** 2022 Special Act 2, § 1, as amended by 2022 Conn. Pub. Acts 118, § 43, and 2022 Conn. Pub. Acts 1, § 1 (November Special Session).

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**The General Assembly Extended the Suspension of the Motor Vehicle Fuels Tax on Gasoline and Gasohol through December 31, 2022:** Early in the 2022 Regular Session, the General Assembly suspended the application of the motor vehicle fuels tax to gasoline and gasohol between April 1, 2022, and June 30, 2022. Later in the Regular Session, the General Assembly extended the suspension of the motor vehicle fuels tax on gasoline and gasohol through November 30, 2022.

On November 23, 2022, Governor Ned Lamont called the General Assembly into special session. The Governor's special session call required the General Assembly to convene on November 28, 2022 to, among other matters, pass legislation continuing the suspension of the motor vehicle fuels tax as it pertains to gasoline and gasohol beyond November 30, 2022.

Consistent with the Governor's special session call, the General Assembly convened on November 28, 2022, and enacted legislation that extends the suspension of the motor vehicle fuels tax on gasoline and gasohol for an additional month through December 31, 2022. The legislation was immediately transmitted to Governor Lamont for his signature and the Governor signed the legislation into law on November 29, 2022.

**The reporting requirements and other guidance set forth in TSSB 2022-3.2 remain in effect for the monthly period from December 1, 2022, to December 31, 2022:** As explained in this Special Notice, the General Assembly extended the suspension of the motor vehicle fuels tax on gasoline and gasohol through December 31, 2022. As a result of this extension, the reporting requirements that are set forth in **Taxpayer Services Special Bulletin 2022-3.2, Motor Vehicle Fuels Tax Not Applicable to Gasoline and Gasohol Between April 1, 2022, and June 30, 2022**, will remain in effect and will be applicable to any sale and use of gasoline and gasohol by a distributor between December 1, 2022, and December 31, 2022.

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**The Motor Vehicle Fuels Tax on Gasoline and Gasohol will be incrementally reinstated from January of 2023 through May of 2023:** In addition to extending the suspension of the 25-cent-per-gallon motor vehicle fuels tax on gasoline and gasohol through December 31, 2022, the General Assembly enacted legislation that will incrementally reinstate the motor vehicle fuels tax on gasoline and gasohol subsequent to the expiration of the suspension.

More specifically, effective January 1, 2023, the motor vehicle fuels tax on gasoline and gasohol will be imposed at the rate of five cents per gallon. The motor vehicle fuels tax on gasoline and gasohol will be incrementally reinstated to ten cents per gallon effective February 1, 2023, to fifteen cents per gallon effective March 1, 2023, to twenty cents per gallon effective April 1, 2023, and to twenty-five cents per gallon effective May 1, 2023. According to the legislation, and notwithstanding any subsequent legislative action, the 25-cent-per-gallon rate is scheduled to remain in effect and apply to any sale or use of gasoline and gasohol on and after May 1, 2023.

**Note:** The Department will issue additional guidance regarding the incremental reinstatement of the motor vehicle fuels tax on gasoline and gasohol.

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**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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Issued: 12/01/2022