

Sec. 12-407(2)(i)(R)-1. Lobbying or consulting services

(a) **Lobbying or consulting services.** The term “lobbying or consulting services” means communicating directly or soliciting others to communicate with any official or the staff thereof in the executive or legislative branch of Connecticut state government or any Connecticut regional or municipal government, agency or board for the purpose of influencing any legislative, executive or administrative action thereby, and consulting by a lobbyist performed in connection therewith. The term “lobbying and consulting services” does not include such activities when directed at the government of the United States, another state of the United States or political subdivision thereof, or another country. A person who is required to be registered as a lobbyist with the Ethics Commission, who has been engaged by a client to communicate with any official or the staff of an official in the executive or legislative branch of Connecticut state government or any Connecticut regional or municipal government, agency or board for the purpose of influencing any legislative or administrative action thereby or to consult in connection therewith, renders taxable lobbying or consulting services; but a person who is not required to be registered as a lobbyist with the Ethics Commission shall not be considered to be rendering lobbying or consulting services.

(b) **Lobbyist.** The term “lobbyist” has the meaning ascribed to it in section 1-91 of the general statutes, as from time to time amended.

(c) **Where lobbying or consulting services are deemed to be rendered.** A sale of lobbying or consulting services shall be treated as having occurred at the location of the seat of government of the governmental entity or instrumentality with respect to which such services are rendered. If the location of the seat of government is within Connecticut, the sale of services shall be treated as having occurred within Connecticut, notwithstanding the fact that the contract for services was negotiated or executed outside Connecticut, the bill or invoice for such services is mailed to or from an address outside Connecticut, some of the work with respect to such services is performed for the service provider outside Connecticut, or the service provider is not otherwise engaged in business in this state, as the term is defined in section 12-407(15) of the general statutes.

(Adopted effective April 7, 1999)