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The ''officially released'' date that appears near the beginning of each opinion is the date the opinion will be published in the Connecticut Law Journal or the date it was released as a slip opinion. The operative date for the beginning of all time periods for filing postopinion motions and petitions for certification is the ''officially released'' date appearing in the opinion. In no event will any such motions be accepted before the ''officially released'' date.

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ZARELLA, J., concurring. I concur in the result reached by the majority. I also fully concur in part II of the majority opinion. I disagree, however, with the analysis contained in part I insofar as it resorts to the use of legislative history.

A sales tax is ''imposed'' upon any retailer in accordance with General Statutes § 12-408, which provides in relevant part: ''For the privilege of making any *sales* . . . a tax is . . . imposed on all retailers at the rate of six per cent of the gross receipts of any retailer *from the sale of all tangible personal property sold at retail* . . . .'' (Emphasis added.) General Statutes § 12-408 (1). ''Sale'' is defined in General Statutes §12-407 to include ''[a]ny transfer of title, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration . . . .'' General Statutes § 12-407 (a) (2) (A). Upon reviewing the relevant text of these two sections, it is clear that, in order for a sales tax to be imposed upon a retailer, the retailer must have transferred title to the personal property in question for consideration. Therefore, under the facts of the present case, no tax was ''imposed'' upon the plaintiff, DaimlerChrysler Services North America, LLC, by the defendant, the commissioner of revenue services, for the sale of a vehicle because the plaintiff did not execute the ''sale,'' i.e., it did not transfer title to the vehicle for consideration.

In addition, the statutory scheme requires the consumer to reimburse the retailer for the tax that is ''imposed'' by the defendant. See General Statutes § 12-408 (2) (A) (''*[r]eimbursement* for the tax hereby *imposed* shall be collected by the retailer from the consumer'' [emphasis added]). Under the facts of the present case, therefore, § 12-408 (1) did not obligate the consumer to reimburse the plaintiff for the tax imposed because no tax was ''imposed'' on the plaintiff. Nevertheless, a sales tax was imposed on the automobile dealers by the defendant and remitted by those dealers.

Finally, § 12-408 (2) (B) provides for the rebate of the tax remitted by the retailer under certain conditions. That statute provides: ''Whenever *such tax, payable by the consumer* . . . is *remitted by the retailer* to the commissioner and such sale as an account receivable is determined to be worthless and is actually written off as uncollectible for federal income tax purposes . . . the amount of such tax *remitted* may be credited against the tax due on the sales tax return filed by the *retailer* . . . .'' (Emphasis added.) General Statutes § 12-408 (2) (B). Therefore, only a retailer that (1) transferred title to tangible personal property, (2) had a tax

imposed upon it by the defendant as a result of the transfer, and (3) remitted the tax to the defendant, is entitled to any potential credit under § 12-408 (2) (B). Inasmuch as the plaintiff did not transfer title to the tangible personal property and had no tax imposed upon it by the defendant, it cannot be deemed a retailer for purposes of obtaining a credit under the statutory scheme. I find nothing unclear or ''absurd or unworkable'' about the text of the statutory scheme that would warrant this court's consideration of legislative history for interpretive guidance. General Statutes § 1-2z. Therefore, I would apply the clear language of the text of the relevant statutes. See General Statutes § 1-2z.