



House of Representatives

General Assembly

File No. 491

February Session, 2000

Substitute House Bill No. 5889

House of Representatives, April 10, 2000

The Committee on Finance, Revenue and Bonding reported through REP. MCDONALD of the 148th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

An Act Implementing The Legislative Commissioners' Recommendations For Technical Revisions To The Tax Statutes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (f) of section 12-53 of the general statutes, as
2 amended by section 5 of public act 99-189, is repealed and the
3 following is substituted in lieu thereof:

4 (f) Upon receipt of notice from the assessor or board of assessors of
5 the addition of property to the declaration of any owner, or an increase
6 in the assessment of any property included in such owner's
7 declaration, the tax collector of the town shall, if such notice is received
8 after the normal billing date, not later than thirty days thereafter mail
9 or hand a bill to such owner based upon the addition of property to
10 said owner's declaration or the increase in the assessment of any
11 property that had been included in such owner's declaration added by

12 the assessor or board of assessors. Such tax shall be due and payable
13 and collectible as other municipal taxes and subject to the same liens
14 and processes of collection, except that (1) such tax for the current
15 fiscal year shall be due and payable in an initial or single instalment
16 due and payable not sooner than thirty days after the date such bill is
17 mailed or handed to such owner and in any remaining, regular
18 instalments as the same are due and payable, and the several
19 instalments of the tax so due and payable, shall be equal, and (2) such
20 tax for any prior fiscal year [.] shall be payable not sooner than thirty
21 days after the date such bill is mailed or delivered to such owner [.]
22 and shall include interest from the date or dates such tax for the
23 corresponding grand list would have been due.

24 Sec. 2. Subdivision (10) of subsection (b) of section 12-63 of the
25 general statutes, as amended by section 1 of public act 99-290, is
26 repealed and the following is substituted in lieu thereof:

27 (10) If the assessor determines that the value of any item of personal
28 property produced by the application of the schedules set forth in this
29 subsection [do] does not accurately reflect the present true and actual
30 value of such item, the assessor shall adjust such value to reflect the
31 present true and actual value of such item.

32 Sec. 3. Subsection (b) of section 12-71 of the general statutes, as
33 amended by section 12 of public act 99-189 and section 3 of public act
34 99-272, is repealed and the following is substituted in lieu thereof:

35 (b) All property subject to this section shall be valued at the same
36 percentage of its then actual valuation as the assessors have
37 determined with respect to the listing of real estate for the same year,
38 except that any motor vehicle for which number plates have been
39 issued under section 14-20 and any aircraft manufactured prior to
40 January 1, 1946, shall be assessed at a value of not more than five
41 hundred dollars except when otherwise provided by law. The
42 provisions of this section shall not include money or property actually

43 invested in merchandise or manufacturing carried on out of this state
44 or machinery or equipment which would be eligible for exemption
45 under subdivision (72) of section 12-81 once installed and which
46 cannot begin or which has not begun manufacturing, processing or
47 fabricating; or which is being used for research and development,
48 including experimental or laboratory research and development,
49 design or engineering directly related to manufacturing [:] or being
50 used for the significant servicing, overhauling or rebuilding of
51 machinery and equipment for industrial use or the significant
52 overhauling or rebuilding of other products on a factory basis [:] or
53 being used for measuring or testing or metal finishing [:] or [being
54 used] in the production of motion pictures, video and sound
55 recordings.

56 Sec. 4. Section 12-305 of the general statutes, as amended by section
57 4 of public act 99-109, is repealed and the following is substituted in
58 lieu thereof:

59 All (1) unstamped cigarettes upon which taxes are imposed by this
60 chapter, or which are in the course of transport within this state and
61 are not properly supported by invoice or delivery tickets as required
62 by section 12-306a, and (2) cigarettes, the stamping of which is
63 prohibited by subsection (b) of section 12-302 or subsection (b) of
64 section 12-303, which are in the possession, custody or control of any
65 person for the purpose of being consumed, sold or transported in this
66 state, for the purpose of evading or violating the provisions of this
67 chapter, or with intent to avoid payment of the tax imposed hereunder,
68 and any automobile, truck, conveyance or other vehicle used in the
69 transportation of such cigarettes, and all paraphernalia, equipment or
70 other tangible personal property, incident to the use of such purposes,
71 found in the place, building, vehicle or vehicles where such cigarettes
72 are found, are declared to be contraband goods; and any house,
73 building or other premises and any vehicle or other conveyance
74 suspected of containing such contraband goods may be searched

75 under due process of law; and any such contraband goods may be
76 seized by the commissioner, agents or employees of the commissioner,
77 or by any peace officer of this state when directed by the commissioner
78 to do so, without a warrant, provided nothing in this section shall be
79 construed to require the commissioner to confiscate unstamped
80 cigarettes or property when the commissioner has reason to believe
81 that the owner thereof is not wilfully or intentionally evading the tax
82 imposed by this chapter. Any property seized under the provisions of
83 this chapter may, at the commissioner's discretion and except as
84 otherwise provided by this section, be offered by the commissioner for
85 sale at public auction to the highest bidder after advertisement, as
86 provided in section 12-307, or the commissioner may dispose of such
87 property in a manner [in] which the commissioner deems to be in the
88 best interest of the state. The commissioner shall deliver to the State
89 Treasurer the proceeds of any sale made under the provisions of this
90 section. Before delivering any cigarettes so sold to the purchaser, the
91 commissioner shall require such purchaser to affix to the packages the
92 amount of stamps required by this chapter. The seizure and sale of any
93 cigarettes or other property under the provisions of this section shall
94 not relieve any person from a fine or other penalty for violation of this
95 chapter. Any sale of cigarettes by the commissioner, the stamping of
96 which is prohibited by subsection (b) of section 12-302 or subsection
97 (b) of section 12-303, may only be made to the manufacturer and solely
98 for purpose of export.

99 Sec. 5. Subparagraph (C) of subdivision (2) of section 12-408 of the
100 general statutes, as amended by section 8 of public act 99-48 and
101 section 14 of public act 99-173, is repealed and the following is
102 substituted in lieu thereof:

103 (C) (i) Any person required to collect tax in accordance with this
104 subsection who demonstrates to the satisfaction of the Commissioner
105 of Revenue Services by July first of any year that, in any two quarterly
106 periods as described in section 12-414, within the most recent four

107 consecutive quarterly periods, such person was a materialman as such
108 term is used in chapter 847, who has at least fifty per cent of such
109 person's sales of building materials to contractors, subcontractors or
110 repairmen for the improvement of real property, and is authorized by
111 said chapter to file a mechanic's lien upon such real property and
112 improvement shall, with respect to such sales made through the
113 quarterly period ending the succeeding June thirtieth, collect tax due
114 on such sales, and on sales to such contractors, subcontractors or
115 repairmen of services described in subdivision (2) of section 12-407
116 with respect to such building materials, for such purpose and made
117 during such July first through June thirtieth period, at the time and to
118 the extent that such person receives the receipts from, or consideration
119 for, such sales from such contractors, subcontractors or repairmen,
120 provided if such person receives a portion of such receipts or
121 consideration, such person shall collect the tax due on such portion at
122 the time the portion is received. The taxes imposed by this chapter on
123 such receipts and consideration shall be deemed imposed, solely for
124 purposes of determining when such person is required to collect and
125 pay over such taxes to the commissioner under section 12-414, when
126 such person has received payment of such receipts or consideration in
127 money, or money's worth, from such contractor, subcontractor or
128 repairman. A contractor, subcontractor or repairman who purchases
129 building materials or services from such person pursuant to this
130 subparagraph shall, at the time such contractor, subcontractor or
131 repairman pays any portion of the purchase price, pay to the person
132 the tax due on the portion of the purchase price so paid. (ii) In the
133 event that a materialman described in this subparagraph factors any
134 portion of such materialman's receivables, such materialman shall be
135 deemed to have received payment of such receipts or consideration in
136 money or money's worth, from the contractor, subcontractor or
137 repairman and shall be required to pay over tax on such sale with the
138 next return due, with a credit against such tax for any tax already paid
139 over with respect to such sale. Any such amount of tax paid over shall

140 be on account of the tax required to be collected on the sale to which it
141 relates and such materialman may take a credit against any tax paid by
142 such contractor, subcontractor or repairman in the future on such sale,
143 to ensure that tax paid over with respect to such sale does not exceed
144 the amount of tax imposed on such sale as if the entire purchase price
145 had been paid at the time of sale. (iii) A materialman described in this
146 subparagraph who has not collected the tax due on the full purchase
147 price for a sale described in this subparagraph from a contractor,
148 subcontractor or repairman within one year from the date of such sale,
149 shall pay over to the commissioner the tax due on any balance of such
150 full purchase price with such materialman's return for the period
151 which includes the date which is one year after the date of such sale.
152 (iv) The commissioner may assess additional tax due with respect to a
153 sale described in this subparagraph not later than three years from the
154 date the tax is required to be paid over to the commissioner pursuant
155 to this subparagraph, and in the case of a wilfully false or fraudulent
156 return with intent to evade the tax, or where no return has been filed
157 such taxpayer shall be subject to the provisions of section 12-428.

158 Sec. 6. Subdivision (3) of section 12-426 of the general statutes, as
159 amended by section 28 of public act 99-173, is repealed and the
160 following is substituted in lieu thereof:

161 (3) (A) Every seller, every retailer as defined in [subdivision (b)]
162 subparagraph (B) of [subsection] subdivision (12) of section 12-407 and
163 every person storing, accepting, consuming or otherwise using in this
164 state services or tangible personal property purchased from a retailer
165 shall keep such records, receipts, invoices and other pertinent papers
166 in such form as the commissioner requires.

167 (B) In addition any records required pursuant to subparagraph (A)
168 of this subdivision, each materialman collecting tax as allowed under
169 the provisions of subparagraph (C) of subdivision (2) of section 12-408
170 shall keep the following records with respect to each sale of building

171 materials or services described in said subparagraph (C): (i) The date
172 of such sale; (ii) proof that the sale meets the qualifications described in
173 said subparagraph (C); (iii) the amount of credit, if any, extended by
174 such materialman to such contractor, subcontractor or repairman for
175 each such sale; (iv) the terms for payment of the purchase price or
176 repayment of any such credit; and (v) the date or dates on which such
177 purchase price is paid or such credit is repaid, in whole or in part, and
178 the amount of each such payment or repayment. Such records shall be
179 kept for a period of three years from the date the tax on each such sale
180 is paid over to the commissioner in full, provided the commissioner
181 may consent to their destruction within that period or may require that
182 they be kept longer.

183 Sec. 7. Subdivision (2) of subsection (a) of section 12-436 of the
184 general statutes, as amended by section 15 of public act 99-121, is
185 repealed and the following is substituted in lieu thereof:

186 (2) The commissioner may, in the commissioner's discretion, refuse
187 to issue a license if the commissioner has reasonable ground to believe
188 that the distributor has wilfully made any false statement of substance
189 with respect to such application for a license, that the distributor has
190 neglected to pay any taxes due to this state or that the distributor has
191 been convicted of violating any of the alcoholic beverages tax laws of
192 this or any other state or the alcoholic beverages tax laws of the United
193 States or has such a criminal record that the commissioner reasonably
194 believes that such distributor is not a suitable person to be issued a
195 license, provided no refusal shall be rendered under this subdivision
196 except in accordance with the provisions of sections 46a-80 and 46a-81.

197 Sec. 8. Section 12-540 of the general statutes, as amended by section
198 49 of public act 99-173, is repealed and the following is substituted in
199 lieu thereof:

200 Whenever used in this chapter:

201 (1) "Person" means and includes any individual, firm,
202 copartnership, joint venture, association of persons however formed,
203 social club, fraternal organization, corporation, limited liability
204 company, estate, trust, fiduciary, receiver, trustee, syndicate, the
205 United States, this state or any political subdivision thereof or any
206 group or combination acting as a unit, and any other individual or
207 officer acting under the authority of any court in this state;

208 (2) "Taxpayer" means any person as defined in [subsection]
209 subdivision (1) of this section who is subject to any tax imposed by this
210 chapter;

211 (3) "Admission charge" means the amount paid, whether in the form
212 of a ticket price, license fee, skybox, luxury suite or club seat rental
213 charge or purchase price, or otherwise, for the right or privilege to
214 have access to a place or location where amusement, entertainment or
215 recreation is provided, exclusive of any charges for instruction, and
216 including any preferred seat license fee or any other payment required
217 in order to have the right to purchase seats or secure admission to any
218 such place or location. Places of amusement, entertainment or
219 recreation include, but are not limited to, theaters, motion picture
220 shows, auditoriums where lectures and concerts are given, amusement
221 parks, fairgrounds, race tracks, dance halls, ball parks, stadiums,
222 amphitheaters, convention centers, golf courses, miniature golf
223 courses, tennis courts, skating rinks, swimming pools, bathing beaches,
224 gymnasiums, auto shows, boat shows, camping shows, home shows,
225 dog shows and antique shows;

226 (4) "Dues" shall include assessment charges to members irrespective
227 of the purpose for which made and any charges for social, athletic or
228 sporting privileges or facilities for any period of more than six days
229 but not including charges made for instruction or charges for special
230 assessments made (A) for the construction or reconstruction of any
231 social, athletic or sporting facility or any increase in charges made after

232 June 29, 1999, which increase is to be used for the acquisition of land
233 provided such land is "farm land", "open space land" or "forest land",
234 as defined in section 12-107b, and further provided that an application
235 or applications pursuant to section 12-107c, 12-107d or 12-107e are
236 made for the assessment list next following the acquisition of such
237 land, or (B) for the construction or reconstruction of any capital
238 addition to any such facility, or (C) furnishings or fixtures, including
239 installation charges, for any such facility, to the extent that such
240 furnishings or fixtures are required, by reason of the construction or
241 reconstruction described in [subdivision] subparagraph (A) or (B) of
242 this [subsection] subdivision, for the use of such facility upon
243 completion of such construction or reconstruction; except that, in the
244 case of any such amount which is not expended for such construction,
245 reconstruction, furnishings or fixtures, including installation charges,
246 within three years after the date of payment of such amount, the
247 exemption provided by this [subsection] subdivision shall cease to
248 apply upon the expiration of such three-year period, and the club shall
249 be liable for any tax imposed by section 12-543 in respect of such
250 payment, as if such payment had been made on the first day following
251 the expiration of such three-year period;

252 (5) "Initiation fees" shall include any payment, contribution or loan
253 required as a condition precedent to membership whether or not any
254 such payment, contribution or loan is evidenced by a certificate of
255 interest or indebtedness or share of stock;

256 (6) "Operating under a lodge system" means carrying on activities
257 under a form of organization that comprises local branches, chartered
258 by a parent organization and largely self-governing, called "lodges",
259 "chapters" or any similar title;

260 (7) "Club" means any organization which is either owned or
261 operated by its members, or both.

262 Sec. 9. Section 10 of public act 99-2, of the June special session is

263 repealed and the following is substituted in lieu thereof:

264 From the effective date of [this act] section 10 of public act 99-2 of
265 the June special session, until June 30, 2001, the chief executive officer
266 of a municipality [] may certify in writing to the president of the
267 Connecticut Lottery Corporation that a "Powerball Emergency" has
268 occurred. The president shall independently verify the existence of
269 such emergency and upon making such determination may order a
270 suspension of sales of Powerball tickets in that municipality for a
271 twenty-four-hour period. Such period shall commence on the next
272 succeeding day of Powerball sales. For the purposes of this section, a
273 "Powerball Emergency" shall exist only if it is found that the sales of
274 Powerball tickets are so great as to impede traffic, limit the movement
275 of emergency vehicles and equipment and create a risk of imminent
276 breach of the peace and the threat to public health and safety.

277 Sec. 10. Subsection (a) of section 12-702 of the general statutes, as
278 amended by section 5 of public act 99-173, is repealed and the
279 following is substituted in lieu thereof:

280 (a) (1) (A) Any person, other than a trust or estate, subject to the tax
281 under this chapter for any taxable year who files under the federal
282 income tax for such taxable year as a married individual filing
283 separately or, for taxable years commencing prior to January 1, 2000,
284 who files income tax for such taxable year as an unmarried individual
285 shall be entitled to a personal exemption of twelve thousand dollars in
286 determining Connecticut taxable income for purposes of this chapter.

287 (B) In the case of any such taxpayer whose Connecticut adjusted
288 gross income for the taxable year exceeds twenty-four thousand
289 dollars, the exemption amount shall be reduced by one thousand
290 dollars for each one thousand dollars, or fraction thereof, by which the
291 taxpayer's Connecticut adjusted gross income for the taxable year
292 exceeds [the] said amount. In no event shall the reduction exceed one
293 hundred per cent of the exemption.

294 (2) For taxable years commencing on or after January 1, 2000, any
295 person, other than a trust or estate, subject to the tax under this chapter
296 for any taxable year who files under the federal income tax for such
297 taxable year as an unmarried individual shall be entitled to a personal
298 exemption in determining Connecticut taxable income for purposes of
299 this chapter as follows:

300 (A) For taxable years commencing on or after January 1, 2000, but
301 prior to January 1, 2001, twelve thousand two hundred fifty dollars. In
302 the case of any such taxpayer whose Connecticut adjusted gross
303 income for the taxable year exceeds twenty-five thousand dollars, the
304 exemption amount shall be reduced by one thousand dollars for each
305 one thousand dollars, or fraction thereof, by which the taxpayer's
306 Connecticut adjusted gross income for the taxable year exceeds [the]
307 said amount. In no event shall the reduction exceed one hundred per
308 cent of the exemption;

309 (B) For taxable years commencing on or after January 1, 2001, but
310 prior to January 1, 2002, twelve thousand five hundred dollars. In the
311 case of any such taxpayer whose Connecticut adjusted gross income
312 for the taxable year exceeds twenty-six thousand dollars, the
313 exemption amount shall be reduced by one thousand dollars for each
314 one thousand dollars, or fraction thereof, by which the taxpayer's
315 Connecticut adjusted gross income for the taxable year exceeds [the]
316 said amount. In no event shall the reduction exceed one hundred per
317 cent of the exemption;

318 (C) For taxable years commencing on or after January 1, 2002, but
319 prior to January 1, 2003, twelve thousand seven hundred fifty dollars.
320 In the case of any such taxpayer whose Connecticut adjusted gross
321 income for the taxable year exceeds twenty-seven thousand dollars, the
322 exemption amount shall be reduced by one thousand dollars for each
323 one thousand dollars, or fraction thereof, by which the taxpayer's
324 Connecticut adjusted gross income for the taxable year exceeds [the]

325 said amount. In no event shall the reduction exceed one hundred per
326 cent of the exemption;

327 (D) For taxable years commencing on or after January 1, 2003, but
328 prior to January 1, 2004, thirteen thousand dollars. In the case of any
329 such taxpayer whose Connecticut adjusted gross income for the
330 taxable year exceeds twenty-eight thousand dollars, the exemption
331 amount shall be reduced by one thousand dollars for each one
332 thousand dollars, or fraction thereof, by which the taxpayer's
333 Connecticut adjusted gross income for the taxable year exceeds [the]
334 said amount. In no event shall the reduction exceed one hundred per
335 cent of the exemption;

336 (E) For taxable years commencing on or after January 1, 2004, but
337 prior to January 1, 2005, thirteen thousand five hundred dollars. In the
338 case of any such taxpayer whose Connecticut adjusted gross income
339 for the taxable year exceeds twenty-nine thousand dollars, the
340 exemption amount shall be reduced by one thousand dollars for each
341 one thousand dollars, or fraction thereof, by which the taxpayer's
342 Connecticut adjusted gross income for the taxable year exceeds [the]
343 said amount. In no event shall the reduction exceed one hundred per
344 cent of the exemption;

345 (F) For taxable years commencing on or after January 1, 2005, but
346 prior to January 1, 2006, fourteen thousand dollars. In the case of any
347 such taxpayer whose Connecticut adjusted gross income for the
348 taxable year exceeds thirty thousand dollars, the exemption amount
349 shall be reduced by one thousand dollars for each one thousand
350 dollars, or fraction thereof, by which the taxpayer's Connecticut
351 adjusted gross income for the taxable year exceeds [the] said amount.
352 In no event shall the reduction exceed one hundred per cent of the
353 exemption;

354 (G) For taxable years commencing on or after January 1, 2006, but
355 prior to January 1, 2007, fourteen thousand five hundred dollars. In the

356 case of any such taxpayer whose Connecticut adjusted gross income
357 for the taxable year exceeds twenty-nine thousand dollars, the
358 exemption amount shall be reduced by one thousand dollars for each
359 one thousand dollars, or fraction thereof, by which the taxpayer's
360 Connecticut adjusted gross income for the taxable year exceeds [the]
361 said amount. In no event shall the reduction exceed one hundred per
362 cent of the exemption;

363 (H) For taxable years commencing on or after January 1, 2007,
364 fifteen thousand dollars. In the case of any such taxpayer whose
365 Connecticut adjusted gross income for the taxable year exceeds thirty
366 thousand dollars, the exemption amount shall be reduced by one
367 thousand dollars for each one thousand dollars, or fraction thereof, by
368 which the taxpayer's Connecticut adjusted gross income for the taxable
369 year exceeds [the] said amount. In no event shall the reduction exceed
370 one hundred per cent of the exemption.

371 Sec. 11. Subdivision (1) of subsection (c) of section 12-702 of the
372 general statutes, as amended by section 3 of public act 99-48, is
373 repealed and the following is substituted in lieu thereof:

374 (c) (1) Any husband and wife subject to tax under this chapter for
375 any taxable year who file a return under the federal income tax for
376 such taxable year as married individuals filing a joint [returns] return
377 or any person who files a return for such taxable year as a surviving
378 spouse, as defined in Section 2(a) of the Internal Revenue Code, shall
379 be entitled to a single personal exemption of twenty-four thousand
380 dollars in determining Connecticut taxable income for purposes of this
381 chapter. Any husband and wife who elect to file a joint return under
382 the federal income tax for any taxable year shall be required to file
383 jointly with respect to such taxable year for purposes of this chapter, in
384 which event their tax liability under this chapter shall be joint and
385 several, except as otherwise provided in section 12-702a, and any
386 husband and wife who elect to file separately under the federal income

387 tax for any taxable year shall be required to file separately with respect
388 to such taxable year for purposes of this chapter, provided (A) if either
389 the husband or wife is a resident and the other is a nonresident,
390 separate taxes shall be determined on their separate Connecticut
391 taxable incomes on separate forms as married individuals filing
392 separately unless such husband and wife determine their federal
393 taxable income jointly and both elect to determine their joint
394 Connecticut taxable income as if both were residents, or (B) if any
395 husband and wife, both of whom are nonresidents, elect to file a joint
396 return under the federal income tax for any taxable year and only one
397 of them has income derived from or connected with sources within
398 this state during such taxable year, only the spouse with income
399 derived from or connected with sources within this state shall be
400 required to file a return in this state and, if only the spouse with
401 income derived from or connected with this state files such a return in
402 this state, a separate tax shall be determined on such spouse's separate
403 Connecticut taxable income as a married individual filing separately
404 unless such husband and wife both elect to determine their joint
405 Connecticut taxable income as if both had income derived from or
406 connected with sources within this state.

407 Sec. 12. Subsection (a) of section 4 of public act 99-48, is repealed
408 and the following is substituted in lieu thereof:

409 (a) Any individual who has made a joint return under chapter 229 of
410 the general statutes may elect to seek relief under the provisions of
411 subsection (b) of this section and if such individual is eligible to elect
412 the application of subsection (c) of this section, such individual [] may,
413 in addition to any election under subsection (b) of this section, elect to
414 limit such individual's liability for any deficiency with respect to such
415 joint return in the manner prescribed under subsection (c) of this
416 section.

417 Sec. 13. Subsection (e) of section 32-613 of the general statutes, as

418 amended by section 23 of public act 99-241, is repealed and the
419 following is substituted in lieu thereof:

420 (e) (1) Any hearing regarding all or any part of any project,
421 provided for by this section, shall be conducted by the particular
422 commissioner having jurisdiction over the applicable license, permit,
423 approval or other administrative action. Legal notice of such hearing
424 shall be published in a newspaper having general circulation in an area
425 which includes the municipality in which the particular part of such
426 project is proposed to be built or is being built not more than ten nor
427 less than five days in advance of such hearing.

428 (2) In rendering any decision in connection with any project,
429 provided for by this section, the commissioner shall weigh all
430 competent material and substantial evidence presented by the
431 applicant and the public in accordance with the applicable statute. The
432 commissioner shall issue written findings and determinations upon
433 which [its] the commissioner's decision is based. Such findings and
434 determinations shall consist of evidence presented including such
435 matters as the commissioner deems appropriate, provided such
436 matters, to the extent applicable to the particular permit, shall include
437 the nature of any major adverse health and environmental impact of
438 any project. The commissioner may reverse or modify any order or
439 action at any time on the commissioner's own motion. The procedure
440 for such reversal or modification shall be the same as the procedure for
441 the original proceeding.

442 (3) Any administrative action taken by any commissioner in
443 connection with any project, provided for by this section, may be
444 appealed by an aggrieved party to the superior court for the judicial
445 district of Hartford in accordance with the provisions of section 4-183.
446 Such appeal shall be brought within ten days of the date of mailing to
447 the parties to the proceeding of a notice of such order, decision or
448 action by certified mail, return receipt requested, and the appellant

449 shall serve a copy of the appeal on each party listed in the final
450 decision at the address shown in such decision. Failure to make such
451 service within such ten days on parties other than the commissioner
452 who rendered the final decision may not, in the discretion of the court,
453 deprive the court of jurisdiction over such appeal. Within ten days
454 after the service of such appeal, or within such further time as may be
455 allowed by the court, the commissioner [which] who rendered such
456 decision shall cause any portion of the record that had not been
457 transcribed to be transcribed and shall cause either the original or a
458 certified copy of the entire record of the proceeding appealed from to
459 be transmitted to the reviewing court. Such record shall include the
460 commissioner's findings of fact and conclusions of law, separately
461 stated. If more than one commissioner has jurisdiction over the matter,
462 such commissioners shall issue joint findings of fact and conclusions of
463 law. Such appeal shall state the reasons upon which it is predicated
464 and, notwithstanding any provisions of the general statutes, shall not
465 stay the development of any project. The commissioner who rendered
466 such decision shall appear as the respondent. Such appeals to the
467 superior court shall each be a privileged [matters] matter and shall be
468 heard as soon after the return date as practicable. A court shall render
469 its decision not later than twenty-one days after the date that the entire
470 record, with the transcript, is filed with the court by the commissioner
471 who rendered the decision.

472 (4) The court shall not substitute its judgment for that of the
473 commissioner as to the weight of the evidence presented on a question
474 of fact. The court shall affirm the decision of the commissioner unless
475 the court finds that substantial rights of the party appealing such
476 decision have been materially prejudiced because the findings,
477 inferences, conclusions or decisions of the commissioner are in
478 violation of constitutional or statutory provisions, in excess of the
479 statutory authority of the commissioner, made upon unlawful
480 procedure, affected by an error of law, clearly erroneous in view of the
481 reliable, probative and substantial evidence on the whole record, or

482 arbitrary, capricious or characterized by abuse of discretion or clearly
483 unwarranted exercise of discretion.

484 (5) If the court finds material prejudice, it may sustain the appeal.
485 Upon sustaining an appeal, the court may render a judgment which
486 modifies the decision of the commissioner, orders particular action [of]
487 by the commissioner or orders the commissioner to take such action as
488 may be necessary to effect a particular action and the commissioner
489 may issue a permit consistent with such judgment.

490 (6) An applicant may file an amended application and the
491 commissioner may consider an amended application for an order,
492 permit or other administrative action following court action.

493 Sec. 14. Section 25 of public act 99-241, is repealed and the following
494 is substituted in lieu thereof:

495 The state shall protect, save harmless and indemnify the Capital
496 City Economic Development Authority and its directors, officers and
497 employees from financial loss and expense, including legal fees and
498 costs, if any, arising out of any claim, demand, suit or judgment based
499 upon any alleged act or omission of the authority or any such director,
500 officer or employee in connection with, or any other legal challenge to,
501 the overall project, as defined in section 27 of [this act] public act 99-
502 241, facility operations, as defined in section 27 of [this act] public act
503 99-241, public act 98-1 of the December special session or [this act]
504 public act 99-241, including without limitation the preparation by the
505 authority of the environmental impact evaluation contemplated by
506 subsection (j) of section 41 of [this act] public act 99-241, provided [, in
507 the case of] any such director, officer or employee is found to have
508 been acting in the discharge of such director, officer or employee's
509 duties or within the scope of such director, officer or employee's
510 employment and any such act or omission is found not to have been
511 wanton, reckless, wilful or malicious.

FIN Committee Vote: Yea 47 Nay 0 JFS

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact: None

Affected Agencies: None

Municipal Impact: None

Explanation

State Impact:

The bill has no fiscal impact since it only contains technical changes to various tax statutes for the purposes of making the amended sections consistent in style with other sections of the statutes and correcting erroneous references and errors in grammar.

OLR Bill Analysis

sHB 5889

***AN ACT IMPLEMENTING THE LEGISLATIVE COMMISSIONERS'
RECOMMENDATIONS FOR TECHNICAL REVISIONS TO THE TAX
STATUTES.***

SUMMARY:

This bill makes technical changes in various tax laws.

EFFECTIVE DATE: October 1, 2000

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 47 Nay 0