



General Assembly

**Substitute Bill No. 6626**

January Session, 2005

\*           HB06626VA\_APP022405           \*

**AN ACT PROVIDING IMMEDIATE ASSISTANCE TO MEMBERS OF  
THE ARMED FORCES AND THEIR FAMILIES.**

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

1       Section 1. (NEW) (*Effective July 1, 2005*) (a) If any member of the  
2       armed forces of the United States or of any state or of any reserve  
3       component thereof who is domiciled in this state and who is called to  
4       active service and deployed to Southwest Asia in support of Operation  
5       Enduring Freedom or Operation Iraqi Freedom is, on or after  
6       September 11, 2001, and before July 1, 2006, killed in action or dies as a  
7       result of an accident or illness sustained while performing active  
8       military duty with the armed forces of the United States and is  
9       survived by:

10       (1) A spouse and a dependent child or children under eighteen  
11       years of age, the Comptroller shall draw (A) an order on the Treasurer  
12       for the sum of one hundred thousand dollars, payable in equal  
13       monthly installments over a period of not less than ten years to such  
14       member's spouse, except that any such payments shall terminate on  
15       the death or remarriage of such spouse during said ten-year period,  
16       and (B) an order on the Treasurer for monthly payments of fifty dollars  
17       for each dependent child under eighteen years of age, payable to such  
18       spouse or the guardian of each such child, until such child reaches  
19       eighteen years of age;

20 (2) No spouse and a dependent child or children under eighteen  
21 years of age, the Comptroller shall draw (A) an order on the Treasurer  
22 for the sum of one hundred thousand dollars, payable in equal  
23 monthly installments over a period of not less than ten years to the  
24 guardian of such child or children on behalf of and for the care of such  
25 child or children, except that any such payments shall terminate when  
26 the youngest of such children reaches eighteen years of age during  
27 said ten-year period, and (B) an order on the Treasurer for monthly  
28 payments of fifty dollars for each dependent child under eighteen  
29 years of age, payable to the guardian of such child, on behalf of and for  
30 the care of such child, until such child reaches eighteen years of age;

31 (3) A spouse and no child or children under eighteen years of age,  
32 the Comptroller shall draw an order on the Treasurer for the sum of  
33 fifty thousand dollars payable in equal monthly installments over a  
34 period of not less than five years, to such spouse, except that any such  
35 payments shall terminate on the death or remarriage of such spouse  
36 during such five-year period;

37 (4) No spouse and no child or children under eighteen years of age  
38 but a parent or parents dependent upon such member, the  
39 Comptroller shall draw an order on the Treasurer for the sum of fifty  
40 thousand dollars, payable to such member's parent or parents in equal  
41 monthly installments over a period of not less than five years, except  
42 that (A) on the death of one such parent, the surviving parent shall  
43 continue to receive the entire monthly payments under the provisions  
44 of this subdivision, and (B) on the death of such surviving parent  
45 during such five-year period, such payments shall cease.

46 (b) The amount paid to any person under this section shall be  
47 reduced by the amount of any death benefit that is paid to such person  
48 for the death of such member under any federal law that is enacted on  
49 or after the effective date of this section.

50 Sec. 2. (NEW) (*Effective from passage*) (a) As used in this section, (1)  
51 "department" means the Military Department, (2) "fund" means the

52 Service Members' Life Insurance Reimbursement Fund established in  
53 accordance with this section, and (3) "eligible member of the armed  
54 forces" means a member of the armed forces of the United States or of  
55 any state or of any reserve component thereof who is domiciled in this  
56 state and who is on active duty during a time of war declared by  
57 Congress.

58 (b) There is established, within the General Fund, a separate,  
59 nonlapsing account to be known as the "Service Members' Life  
60 Insurance Reimbursement Fund". The fund shall contain (1) any  
61 amounts appropriated or otherwise made available by the state for the  
62 purposes of this section, (2) any moneys required by law to be  
63 deposited in the fund, and (3) gifts, grants, donations or bequests made  
64 for the purposes of this section. Investment earnings credited to the  
65 assets of the fund shall become part of the assets of the fund. Any  
66 balance remaining in the account at the end of any fiscal year shall be  
67 carried forward in the account for the fiscal year next succeeding. The  
68 State Treasurer shall administer the fund. All moneys deposited in the  
69 fund shall be used by the Military Department for the purposes of this  
70 section. On and after July 1, 2006, the Military Department may deduct  
71 and retain from the moneys in the fund an amount equal to the costs  
72 incurred by the department in administering the provisions of this  
73 section, except that said amount shall not exceed two per cent of the  
74 moneys deposited in the fund in any fiscal year.

75 (c) On and after July 1, 2006, the Military Department shall use the  
76 Service Members' Life Insurance Reimbursement Fund to reimburse  
77 each eligible member of the armed forces for premiums paid by such  
78 member for up to one hundred thousand dollars in benefits under the  
79 Servicemembers Group Life Insurance program pursuant to 38 USC  
80 1965, et seq., as amended from time to time.

81 (d) The department shall adopt regulations, in accordance with the  
82 provisions of chapter 54 of the general statutes, to implement the  
83 provisions of this section.

84 (e) Nothing in this section shall be deemed to alter, amend or  
85 change the eligibility or applicability of the Servicemembers Group  
86 Life Insurance program pursuant to 38 USC 1965, et seq., as amended  
87 from time to time, or any rights, responsibilities or benefits thereunder.

88 (f) The amount paid to any eligible member under this section for  
89 any premium paid by such member for any time period shall be  
90 reduced by the amount of any payments made under any federal law  
91 enacted on or after the effective date of this act to such member for life  
92 insurance premiums for the same time period.

93 Sec. 3. (NEW) (*Effective from passage*) (a) As used in this section, (1)  
94 "department" means the Military Department, (2) "fund" means the  
95 Military Relief Fund established in accordance with this section; (3)  
96 "eligible member of the armed forces" and "eligible member" means a  
97 member of the armed forces, as defined in subsection (a) of section 27-  
98 103 of the general statutes, including the Connecticut National Guard,  
99 who is on active duty and who is domiciled in this state; (4)  
100 "immediate family member" means an eligible member's spouse, child  
101 or parent who is domiciled in this state, or any other member of an  
102 eligible member's family who lives in the same household as the  
103 eligible member; and (5) "essential personal or household goods or  
104 services" includes, but is not limited to, repairs, medical services that  
105 are not covered by insurance, transportation, babysitting, clothing,  
106 school supplies or any other goods or services that are essential to the  
107 well-being of an eligible member's immediate family.

108 (b) There is established, within the General Fund, a separate,  
109 nonlapsing account to be known as the "Military Relief Fund". The  
110 fund shall contain (1) any amounts appropriated or otherwise made  
111 available by the state for the purposes of this section, (2) any moneys  
112 required by law to be deposited in the fund, and (3) gifts, grants,  
113 donations or bequests made for the purposes of this section.  
114 Investment earnings credited to the assets of the fund shall become  
115 part of the assets of the fund. Any balance remaining in the account at  
116 the end of any fiscal year shall be carried forward in the account for

117 the fiscal year next succeeding. The State Treasurer shall administer  
118 the fund. All moneys deposited in the fund shall be used by the  
119 Military Department for the purposes of this section. The Military  
120 Department may deduct and retain from the moneys in the fund an  
121 amount equal to the costs incurred by the department in administering  
122 the provisions of this section, except that said amount shall not exceed  
123 two per cent of the moneys deposited in the fund in any fiscal year.

124 (c) The Military Department shall use the Military Relief Fund to  
125 make grants to immediate family members of eligible members of the  
126 armed forces for essential personal or household goods or services if  
127 the payment for such goods or services would be a hardship for such  
128 family member because of the military service of the eligible member.  
129 The department shall not make any grant that exceeds the balance  
130 available for grants in the fund.

131 (d) The department shall establish an application process that is  
132 simple for immediate family members. The department shall act on  
133 each application no later than seven days after the date on which the  
134 completed application is submitted to the department.

135 (e) On or after six months from the effective date of this section,  
136 after evaluating the performance of the program during the preceding  
137 six months, including available resources and applications received,  
138 the department may commence the process to adopt regulations, in  
139 accordance with the provisions of chapter 54 of the general statutes,  
140 that would facilitate the purposes of this act, including, but not limited  
141 to, establishing a maximum amount of each grant, of each type of grant  
142 or of grants to the immediate family members of any eligible member,  
143 and establishing criteria for the approval of grant applications. The  
144 department may implement the policies and procedures contained in  
145 such proposed regulations while in the process of adopting such  
146 proposed regulations, provided the department publishes notice of  
147 intention to adopt the regulations in the Connecticut Law Journal no  
148 later than twenty days after implementing such policies and  
149 procedures. Policies and procedures implemented pursuant to this

150 subsection shall be valid until the earlier of the date on which such  
151 regulations are effective or one year after the publication of such notice  
152 of intention.

153 (f) On or before July 15, 2005, and on or before the fifteenth day  
154 following the close of each calendar quarter thereafter, the department  
155 shall submit a report to the select committee of the General Assembly  
156 having cognizance of matters relating to veterans' and military affairs,  
157 in accordance with section 11-4a of the general statutes, that contains  
158 the following information for the preceding calendar quarter: (1) The  
159 number of applications received, (2) the number of eligible members  
160 whose immediate family members received payments under this  
161 section, (3) the amount in payments made to the immediate family of  
162 each such eligible member, (4) the uses for such payments, and (5) any  
163 recommendations regarding the Military Relief Fund, including any  
164 proposed legislation to facilitate the purposes of this section. Such  
165 reports shall not identify the name of any eligible member or of any  
166 immediate family member. Notwithstanding the provisions of  
167 subsection (a) of section 1-210 of the general statutes, all information  
168 obtained by the Military Department that contains the name or address  
169 of, or other information that could be used to identify, an eligible  
170 member or an eligible member's immediate family member shall be  
171 confidential.

172 Sec. 4. (NEW) (*Effective July 1, 2005, and applicable to taxable years*  
173 *commencing on or after January 1, 2005*) (a) (1) Any taxpayer filing a  
174 return under chapter 229 of the general statutes for taxable years  
175 commencing on or after January 1, 2005, may contribute all or part of a  
176 refund under chapter 229 of the general statutes to the Military Relief  
177 Fund established in section 3 of this act, by indicating on the tax return  
178 the amount to be contributed to the fund.

179 (2) Any taxpayer filing a return under chapter 229 of the general  
180 statutes for taxable years commencing on or after January 1, 2005,  
181 whose income tax liability for the taxable year, before applying any  
182 credit under section 12-704c of the general statutes, is five dollars or

183 more, may designate that five dollars of such tax liability shall be paid  
184 over to the fund by so indicating on the tax return. In the case of a  
185 husband and wife filing a joint return with an income tax liability of  
186 ten dollars or more, each spouse may designate that five dollars of  
187 such tax liability shall be paid over to the fund by so indicating on the  
188 tax return. Any designation made pursuant to this subdivision shall  
189 not increase the taxpayer's income tax liability.

190 (3) Any taxpayer filing a return under chapter 229 of the general  
191 statutes may contribute an additional amount to the Military Relief  
192 Fund established in section 3 of this act, by indicating on the tax return  
193 the amount to be contributed to the fund. Any contribution made  
194 pursuant to this subdivision shall be in addition to the amount of tax  
195 reported to be due on such return and shall be paid at the same time as  
196 the tax due on such return is paid and in the manner prescribed by the  
197 Commissioner of Revenue Services.

198 (b) A contribution or designation made pursuant to this section shall  
199 be irrevocable upon the filing of the return. A taxpayer making a  
200 contribution or designation pursuant to this subsection shall so  
201 indicate on the tax return in a manner provided for by the  
202 Commissioner of Revenue Services pursuant to subsection (c) of this  
203 section.

204 (c) The Commissioner of Revenue Services shall revise the income  
205 tax return form to implement the provisions of subsection (a) of this  
206 section. Such form shall include (1) a space on the return in which  
207 taxpayers may indicate their intention to make a contribution or  
208 designation in accordance with this section, and (2) instructions for  
209 payment of any contribution under subdivision (3) of subsection (a) of  
210 this section. The commissioner shall include in the instructions  
211 accompanying the tax return a description of the purposes for which  
212 the Military Relief Fund was established.

213 (d) A contribution of all or part of a refund shall be made in the full  
214 amount indicated if the refund found due the taxpayer upon the initial

215 processing of the return, and after any deductions required by chapter  
216 229 of the general statutes, is greater than or equal to the indicated  
217 contribution. If the refund due, as determined upon initial processing,  
218 and after any deductions required by said chapter 229, is less than the  
219 indicated contribution, the contribution shall be made in the full  
220 amount of the refund. The Commissioner of Revenue Services shall  
221 subtract the amount of any contribution of all or part of a refund from  
222 the amount of the refund initially found due the taxpayer and shall  
223 certify (1) the amount of the refund initially found due the taxpayer,  
224 (2) the amount of any such contribution, and (3) the amount of the  
225 difference to the Secretary of the Office of Policy and Management and  
226 the State Treasurer for payment to the taxpayer in accordance with  
227 said chapter 229. For the purposes of any subsequent determination of  
228 the taxpayer's net tax payment, such contribution shall be considered a  
229 part of the refund paid to the taxpayer.

230 (e) The Commissioner of Revenue Services, after notification of and  
231 approval by the Secretary of the Office of Policy and Management,  
232 may deduct and retain from the moneys collected under subsections  
233 (a) to (d), inclusive, of this section an amount equal to the costs of  
234 administering this section, but not to exceed four per cent of such  
235 moneys collected in any fiscal year. The Commissioner of Revenue  
236 Services shall deposit the remaining moneys collected in the Military  
237 Relief Fund.

238 Sec. 5. (NEW) (*Effective July 1, 2005, and applicable to taxable years*  
239 *commencing on or after January 1, 2005*) (a) (1) Any taxpayer filing a  
240 return under chapter 208 of the general statutes for taxable years  
241 commencing on or after January 1, 2005, may contribute all or part of a  
242 refund under said chapter 208 to the Military Relief Fund established  
243 in section 3 of this act, by indicating on the tax return the amount to be  
244 contributed to the fund.

245 (2) Any taxpayer filing a return under chapter 208 of the general  
246 statutes for taxable years commencing on or after January 1, 2005,  
247 whose income tax liability for the taxable year, before applying any

248 credits under chapter 208 of the general statutes, is five dollars or  
249 more, may designate that two hundred dollars of such tax liability or,  
250 if such tax liability is less than two hundred dollars, the full amount of  
251 such tax liability, shall be paid over to the Military Relief Fund  
252 established in section 3 of this act, by so indicating on the tax return.  
253 Any designation made pursuant to this subdivision shall not increase  
254 the taxpayer's income tax liability.

255 (3) Any taxpayer filing a return under chapter 208 of the general  
256 statutes may contribute an additional amount to the Military Relief  
257 Fund established in section 3 of this act, by indicating on the tax return  
258 the amount to be contributed to the fund. Any contribution made  
259 pursuant to this subdivision shall be in addition to the amount of tax  
260 reported to be due on such return and shall be paid at the same time as  
261 the tax due on such return is paid and in the manner prescribed by the  
262 Commissioner of Revenue Services.

263 (b) A contribution or designation made pursuant to this section shall  
264 be irrevocable upon the filing of the return. A taxpayer making a  
265 contribution or designation pursuant to this subsection shall so  
266 indicate on the tax return in a manner provided for by the  
267 Commissioner of Revenue Services pursuant to subsection (c) of this  
268 section.

269 (c) The Commissioner of Revenue Services shall revise the income  
270 tax return form to implement the provisions of subsection (a) of this  
271 section. Such form shall include (1) a space on the return in which  
272 taxpayers may indicate their intention to make a contribution or  
273 designation in accordance with this section, and (2) instructions for  
274 payment of any contribution under subdivision (3) of subsection (a) of  
275 this section. The commissioner shall include in the instructions  
276 accompanying the tax return a description of the purposes for which  
277 the Military Relief Fund was established.

278 (d) A contribution of all or part of a refund shall be made in the full  
279 amount indicated if the refund found due the taxpayer upon the initial

280 processing of the return, and after any deductions required by chapter  
281 208 of the general statutes, is greater than or equal to the indicated  
282 contribution. If the refund due, as determined upon initial processing  
283 and after any deductions required by said chapter 208, is less than the  
284 indicated contribution, the contribution shall be made in the full  
285 amount of the refund. The Commissioner of Revenue Services shall  
286 subtract the amount of any contribution of all or part of a refund from  
287 the amount of the refund initially found due the taxpayer and shall  
288 certify (1) the amount of the refund initially due the taxpayer, (2) the  
289 amount of any such contribution, and (3) the amount of the difference  
290 to the Secretary of the Office of Policy and Management and the State  
291 Treasurer for payment to the taxpayer in accordance with said chapter  
292 208. For the purposes of any subsequent determination of the  
293 taxpayer's net tax payment, such contribution shall be considered a  
294 part of the refund paid to the taxpayer.

295 (e) The Commissioner of Revenue Services, after notification of and  
296 approval by the Secretary of the Office of Policy and Management,  
297 may deduct and retain from the moneys collected under subsections  
298 (a) to (d), inclusive, of this section an amount equal to the costs of  
299 administering this section, but not to exceed four per cent of such  
300 moneys collected in any fiscal year. The Commissioner of Revenue  
301 Services shall deposit the remaining moneys collected in the Military  
302 Relief Fund.

303 Sec. 6. (NEW) (*Effective July 1, 2005*) The Department of Veterans'  
304 Affairs shall provide a toll-free telephone number for use as a  
305 clearinghouse by active members of the armed forces in this state,  
306 including the National Guard, and their families to obtain, in response  
307 to their requests about benefits or services that may be available to  
308 such members or their families, referrals to entities that provide such  
309 benefits or services. The toll-free telephone number shall be staffed by  
310 employees of **or trained volunteers** working at the Department of  
311 Veterans' Affairs on weekdays during regular business hours, and on  
312 weekends and holidays from nine o'clock a.m. to five o'clock p.m.

313       Sec. 7. (NEW) (*Effective July 1, 2005*) (a) As used in this section, (1)  
314 "department" means the Department of Veterans' Affairs, (2) "service  
315 member" means a member of the armed forces, as defined in  
316 subsection (a) of section 27-103 of the general statutes, including the  
317 Connecticut National Guard, (3) "veteran" has the same meaning as  
318 provided in subsection (a) of section 27-103 of the general statutes, and  
319 (4) "committee" means the select committee of the General Assembly  
320 having cognizance of matters relating to veterans' and military affairs.

321       (b) The Department of Veterans' Affairs shall develop and maintain  
322 a service members' and veterans' contact list, consisting of only the  
323 names and mailing addresses of service members and veterans who  
324 reside in this state, using information in the department's records and  
325 information submitted to the department by (1) the Military  
326 Department, as provided in subsection (c) of this section, (2) the  
327 assessor of each town, as provided in subsection (d) of this section, or  
328 (3) service members or veterans, as provided in subsection (e) of this  
329 section.

330       (c) On or before September 1, 2005, the Military Department shall  
331 submit to the Department of Veterans' Affairs a list of the name and  
332 mailing address, but no other information, of each service member  
333 who is a resident of this state that is in the records of the Military  
334 Department.

335       (d) On or before the sixtieth day following the date on which an  
336 exemption pursuant to subdivision (19) of section 12-81 of the general  
337 statutes takes effect, as provided in section 12-95 of the general  
338 statutes, the assessor of each town that granted any such exemption  
339 shall submit to the Department of Veterans' Affairs a list of the name  
340 and mailing address, but no other information, of each individual who  
341 has such exemption.

342       (e) A service member or veteran who is a resident of this state may  
343 add his or her name and mailing address to the contact list by  
344 submitting such information to the Department of Veterans' Affairs in

345 person or by mail. A service member shall include a copy of his or her  
346 military identification card and a veteran shall include a copy of his or  
347 her military discharge document, as defined in section 1-219 of the  
348 general statutes.

349 (f) Any individual who is included in the contact list may cause his  
350 or her name to be removed from the contact list by notifying the  
351 Department of Veterans' Affairs in writing.

352 (g) (1) The Department of Veterans' Affairs, the Military Department  
353 and the select committee of the General Assembly having cognizance  
354 of matters relating to veterans' and military affairs may use the contact  
355 list solely for the purposes of notifying service members or veterans of  
356 benefits, proposed or enacted legislation that affects service members  
357 or veterans or their families, or other information that the Department  
358 of Veterans' Affairs, the Military Department or the committee believes  
359 will be helpful to veterans or their families. The Department of  
360 Veterans' Affairs shall provide a copy of the contact list to the Military  
361 Department, upon receipt of a written request signed by the Adjutant  
362 General, or to the select committee, upon receipt of a written request  
363 signed by either chairperson of the committee.

364 (2) Notwithstanding the provisions of subsection (a) of section 1-210  
365 of the general statutes, the Department of Veterans' Affairs, the  
366 Military Department and the select committee shall not disclose any  
367 information in the contact list to any person other than as provided in  
368 this subsection. No person shall use the contact list for any purpose  
369 other than as provided in subdivision (1) of this subsection.

370 Sec. 8. (NEW) (*Effective from passage*) (a) As used in this section, (1)  
371 "member" means a member of the armed forces, as defined in section  
372 27-103 of the general statutes, including the Connecticut National  
373 Guard, who is on active duty and who is a resident of this state, (2)  
374 "services" includes, but is not limited to, repairs, gardening,  
375 transportation, babysitting, tutoring, cooking or any other services that  
376 a member or member's family would find helpful, and (3) "local

377 organizations" includes not-for-profit organizations that serve  
378 members and veterans and their families, and other organizations that  
379 seek to volunteer services to members and their families.

380 (b) The Family Program of the Connecticut National Guard shall  
381 establish a volunteer service program in which a volunteer service  
382 coordinator coordinates with municipalities and local organizations  
383 throughout the state to provide services by volunteers to members and  
384 their families. No person shall volunteer any services for which a  
385 license, certificate of registration, permit or other credentials issued by  
386 a state agency is required unless such person holds such license,  
387 certificate of registration, permit or other credentials.

388 (c) The volunteer services coordinator shall identify municipalities  
389 and local organizations that provide volunteer services to members  
390 and their families in communities throughout the state and shall assist  
391 such municipalities and local organizations.

392 (d) On or before January 31, 2006, and annually thereafter, the  
393 Family Program of the Connecticut National Guard shall report to the  
394 select committee of the General Assembly having cognizance of  
395 matters related to veterans' and military affairs, in accordance with  
396 section 11-4a of the general statutes, on the services provided by  
397 volunteers to service members throughout the state, including, but not  
398 limited to, the level of services in different geographical areas.

399 Sec. 9. (NEW) (*Effective from passage*) The Family Program of the  
400 Connecticut National Guard shall publicize to all members of the  
401 armed forces, as defined in subsection (a) of section 27-103 of the  
402 general statutes, including the Connecticut National Guard, and their  
403 families the availability throughout the state of therapy support  
404 groups for such members and their families. The publicity shall  
405 include contact information for referral to support groups in locations  
406 that are convenient for such members and their families.

407 Sec. 10. (*Effective July 1, 2005*) The sum of two million dollars is  
408 appropriated to the Military Department, from the General Fund, for

409 the fiscal year ending June 30, 2006, for the purposes established in  
 410 section 1 of this act.

411       Sec. 11. (*Effective July 1, 2006*) The sum of one million dollars is  
 412 appropriated to the Service Members' Life Insurance Reimbursement  
 413 Fund, from the General Fund, for the fiscal year ending June 30, 2007,  
 414 for the purposes established in section 2 of this act.

415       Sec. 12. (*Effective from passage*) The sum of five hundred thousand  
 416 dollars is appropriated to the Military Relief Fund, from the General  
 417 Fund, for the fiscal year ending June 30, 2005, for the purposes  
 418 established in section 3 of this act.

419       Sec. 13. (*Effective from passage*) (a) The sum of fourteen thousand  
 420 dollars is appropriated to the Military Department, from the General  
 421 Fund, for the fiscal year ending June 30, 2005, for the purposes of  
 422 funding the volunteer service program established in section 8 of this  
 423 act.

424       (b) The sum of fifty-five thousand dollars is appropriated to the  
 425 Military Department, from the General Fund, for the fiscal year ending  
 426 June 30, 2006, for the purposes of funding the volunteer service  
 427 program established in section 8 of this act.

428       (c) The sum of fifty-five thousand dollars is appropriated to the  
 429 Military Department, from the General Fund, for the fiscal year ending  
 430 June 30, 2007, for the purposes of funding the volunteer service  
 431 program established in section 8 of this act.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2005</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	New section

Sec. 4	<i>July 1, 2005, and applicable to taxable years commencing on or after January 1, 2005</i>	New section
Sec. 5	<i>July 1, 2005, and applicable to taxable years commencing on or after January 1, 2005</i>	New section
Sec. 6	<i>July 1, 2005</i>	New section
Sec. 7	<i>July 1, 2005</i>	New section
Sec. 8	<i>from passage</i>	New section
Sec. 9	<i>from passage</i>	New section
Sec. 10	<i>July 1, 2005</i>	New section
Sec. 11	<i>July 1, 2006</i>	New section
Sec. 12	<i>from passage</i>	New section
Sec. 13	<i>from passage</i>	New section

**Statement of Legislative Commissioners:**

In section 2(a)(3), "war enacted by Congress" was changed to "war declared by Congress" for accuracy of reference.

**VA**            *Joint Favorable Subst. C/R*

APP