



Substitute Senate Bill No. 602

Public Act No. 06-189

AN ACT ALLOWING PROPERTY TAX EXEMPTIONS FOR CERTAIN LATE FILERS, VALIDATING ACTIONS BY CERTAIN TOWNS, THE JOINT EXECUTIVE AND LEGISLATIVE NOMINATIONS COMMITTEE AND THE CONNECTICUT STATE UNIVERSITY SYSTEM, CLARIFYING APPROVAL PROCEDURES FOR THE PURCHASE OF STATE LAND AND THE URBAN AND INDUSTRIAL SITE REINVESTMENT PROGRAM, AND AMENDING A PROGRAM PROVIDING TAX CREDITS FOR BUSINESS EMPLOYMENT EXPANSION PROJECTS.

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

Section 1. (*Effective from passage*) Notwithstanding the failure of the Boys' Club of Waterbury, Inc., the Children's Community School, Girls Inc. of Greater Waterbury, Innovative Children's Environmental Services, Inc., the Kennedy Center, Inc., La Casa Bienvenida, Inc., Mattatuck Drum Band, Inc., The Mattatuck Historical Society, Residential Management Services, Inc., Computers for Kids, Inc., Elderly Health Screening Service, Inc., and Jewish Communities of Western CT, Inc., to file a quadrennial statement claiming exemption from property tax under the provisions of subdivision (7) of section 12-81 of the 2006 supplement to the general statutes with the board of assessors of the city or town wherein each such entity is located, within the time prescribed by law as required by subdivision (7) of said section 12-81 or to file such statement within any extension of time

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allowed pursuant to section 12-87a of the general statutes, the time within which such organizations may file such statement with respect to the grand list of October 1, 2005, is extended to not more than thirty days after the effective date of this section, provided said organizations shall pay the late filing fee specified in section 12-87a of the general statutes.

Sec. 2. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption and a 2005 grand list exemption pursuant to said subdivision (72) in the town of Killingly, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Killingly shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Killingly may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

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Sec. 3. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2004 grand list exemption pursuant to said subdivision in the city of Waterbury, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of Waterbury shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the city of Waterbury may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 4. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2005 grand list exemption pursuant to said subdivision (72) in the town of Watertown, except that such person failed to file the required exemption application within the time period prescribed, shall be

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regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Watertown shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Watertown may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 5. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2004 grand list exemption pursuant to said subdivision (72) in the city of New Haven, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor

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shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the city of New Haven shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the city of New Haven may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 6. (*Effective from passage*) Notwithstanding the provisions of section 12-94b of the general statutes, any person otherwise eligible for a 2003 grand list exemption pursuant to subdivision (72) of section 12-81 of the 2006 supplement to the general statutes in the town of Bloomfield, except that such person failed to timely appeal the audit performed and the adjustments made by the Office of Policy and Management pursuant to subdivision (3) of subsection (d) of section 12-120b of the general statutes, shall be regarded as having filed said appeal in a timely manner if such person files said appeal in the proper manner and form not later than thirty days after the effective date of this section. If taxes have been paid on the property, and such appeal is approved, the town of Bloomfield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the appeal had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Bloomfield may submit such approved exemption application to the Secretary of the Office of Policy and

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Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 7. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2005 grand list exemption pursuant to said subdivision (72) in the town of Bloomfield, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Bloomfield shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Bloomfield may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

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Sec. 8. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption and a 2004 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption applications within the time period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Milford may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 9. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2002 grand list exemption and a 2003 grand list exemption pursuant to said subdivision (72) in the town of Milford, except that such person failed to file the required exemption applications within the time

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period prescribed, shall be regarded as having filed said applications in a timely manner if such person files said applications not later than thirty days after the effective date of this section and pays the late filing fees pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fees and verification of the exemption eligibility of the machinery and equipment included in such applications, the assessor shall approve the exemptions for such property. If taxes have been paid on the property for which such exemptions are approved, the town of Milford shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the applications had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Milford may submit such approved exemption applications to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemptions. Subject to the secretary's review and approval of such exemptions, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 10. (*Effective from passage*) Notwithstanding the provisions of subparagraph (B) of subdivision (72) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for a 2003 grand list exemption pursuant to said subdivision (72) in the town of Farmington, except that such person failed to file the required exemption application within the time period prescribed, shall be regarded as having filed said application in a timely manner if such person files said application not later than thirty days after the effective date of this section and pays the late filing fee pursuant to section 12-81k of the general statutes. Upon confirmation of the receipt of such fee and verification of the exemption eligibility of the machinery and equipment included in such application, the assessor

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shall approve the exemption for such property. If taxes have been paid on the property for which such exemption is approved, the town of Farmington shall reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner. Notwithstanding the provisions of subsection (a) of section 12-94b of the general statutes, and section 12-94e of the general statutes, the assessor of the town of Farmington may submit such approved exemption application to the Secretary of the Office of Policy and Management together with a request for reimbursement of the tax loss resulting from such exemption. Subject to the secretary's review and approval of such exemption, such reimbursement shall be included in the next certification the secretary makes to the Comptroller under the provisions of section 12-94b of the general statutes.

Sec. 11. (*Effective from passage*) Notwithstanding the provisions of subparagraph (c) of subdivision (59) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for an exemption, relating to real property taxes in the city of Bridgeport for which an eligibility certificate has been issued by the Department of Economic and Community Development pursuant to subparagraph (a) of said subdivision for assessment year 2004, except that such person failed to make application in the manner and form specified in said subparagraph (c), may submit an application for exemption not later than thirty days after the effective date of this act. The application shall be accompanied by the fee required by section 12-81k of the general statutes. Upon receipt of the application and fee and verification of payment of such taxes, the municipality may reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner and, notwithstanding the time for filing with the Secretary of the Office of Policy and Management specified in section 32-9s of the 2006 supplement to the general statutes, shall be eligible for payment

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pursuant to said section 32-9s.

Sec. 12. (*Effective from passage*) Notwithstanding the provisions of subparagraph (c) of subdivision (60) of section 12-81 of the 2006 supplement to the general statutes, any person otherwise eligible for an exemption, relating to a manufacturing facility in the city of Bridgeport, pursuant to subparagraph (a) of said subdivision for grand list year 2004, except that such person failed to make application in the manner and form specified in said subparagraph (c), may submit an application for exemption not later than thirty days after the effective date of this act. The application shall be accompanied by the fee required by section 12-81k of the general statutes. Upon receipt of the application and fee and verification of payment of such taxes, the municipality may reimburse such person in an amount equal to the amount by which such taxes exceed the taxes payable if the application had been filed in a timely manner and notwithstanding the time for filing with the Secretary of the Office of Policy and Management specified in section 32-9s of the general statutes, shall be eligible for payment pursuant to said section 32-9s.

Sec. 13. (*Effective from passage*) Notwithstanding the provisions of sections 12-55, 12-62, 12-117 and 12-110 to 12-112, inclusive, of the general statutes, the actions of the assessor and the board of assessment appeals of the town of Westport, in relation to which hearings were not held by the boards of assessment appeals in said town within the time period required in accordance with sections 12-110 to 12-112, inclusive, of the general statutes, shall not, because of such failure, be adjudged void or defective. Said determinations of the board of assessment appeals are hereby validated and made binding upon said town and any taxes which are imposed with respect to said determinations may be levied and collected.

Sec. 14. (*Effective from passage*) Notwithstanding the provisions of section 4-7 of the general statutes, with respect to the confirmation by

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the Senate or the House of Representatives of an executive or legislative nomination within ten calendar days of the report of such nomination by the joint standing committee of the General Assembly having cognizance of matters relating to executive and legislative nominations, any such nomination confirmed during the 2006 regular session of the General Assembly which is otherwise valid is hereby validated and confirmed.

Sec. 15. (*Effective from passage*) The designation of the town of East Hampton as a public investment community, as defined in section 7-545 of the general statutes, for the fiscal year commencing July 1, 2005, in lieu of said town's designation as a public investment community for the fiscal year commencing July 1, 2004, is hereby validated.

Sec. 16. (*Effective from passage*) Notwithstanding the provisions of section 10a-99 of the 2006 supplement to the general statutes, which requires repairs, alterations or additions to facilities supported by the Connecticut State University System Operating Fund and costing one million dollars or more to be approved by the General Assembly, or when the General Assembly is not in session, by the Finance Advisory Committee, any actions taken by the Connecticut State University System, prior to January 1, 2006, to perform such repairs, alterations or additions or costing one million dollars or more, without such approval, which are otherwise valid, are hereby validated and confirmed.

Sec. 17. Subsection (d) of section 4b-21 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2006*):

(d) Upon approval of the proposed action of the Commissioner of Public Works by said secretary and board, said commissioner shall request approval of such action by [said] the joint standing committees of the General Assembly having cognizance of matters relating to state

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revenue and the purchase and sale of state property and facilities. [The committees shall approve or disapprove such action within fifteen days after receipt of the request.] Each committee shall have thirty days from the date such request is received to convene a meeting to vote to approve or disapprove such action. If such request is withdrawn, altered, amended or otherwise changed, said commissioner shall resubmit such request, and each committee shall have thirty days from the date of such resubmittal to convene a meeting to vote to approve or disapprove such action. If a committee does not act on a request or the resubmittal of a request, as the case may be, within that time, the request shall be deemed to be approved by the committee.

Sec. 18. Subsection (q) of section 32-9t of the 2006 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2006*):

(q) (1) Any tax credits approved under this section that would constitute in excess of twenty million dollars in total for a single investment shall be submitted by the Commissioner of Economic and Community Development to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding prior to the issuance of a certificate of eligibility for such investment. [Said commissioner shall make a recommendation to the president pro tempore of the Senate and to the speaker of the House of Representatives regarding approval or disapproval of such project not later than thirty days after receiving such submission. If such submission is not disapproved by the House of Representatives or the Senate, or both, within sixty days of the submission date, the commissioner may issue such certificate.] Said committee shall have thirty days from the date such project is submitted to convene a meeting to recommend approval or disapproval of such investment. If such submittal is withdrawn,

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altered, amended or otherwise changed, and resubmitted, said committee shall have thirty days from the date of such resubmittal to convene a meeting to recommend approval or disapproval of such investment. If said committee does not act on a submittal or resubmittal, as the case may be, within that time, the investment shall be deemed to be approved by said committee.

(2) While the General Assembly is in session, the House of Representatives or the Senate, or both, may meet not later than thirty days following the date said committee makes a recommendation pursuant to subdivision (1) of this subsection. If such submission is not disapproved by the House of Representatives or the Senate, or both, within such time, the commissioner may issue such certificate.

(3) While the General Assembly is not in regular session, the House of Representatives or the Senate, or both, may meet not later than thirty days following the date said committee makes a recommendation pursuant to subdivision (1) of this subsection. If such submission is not disapproved by the House of Representatives, the Senate, or both, within such time, the commissioner may issue such certificate.

Sec. 19. Subdivision (2) of section 32-450 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2006*):

(2) "Economic development financial assistance" means any grant, loan or loan guarantee, or combination thereof, or any tax credits approved pursuant to section 32-9t, as amended by this act, provided to a business for the purpose of economic development.

Sec. 20. Subdivision (8) of subsection (a) of section 19 of public act 06-187 is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a commencement date*

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on or after September 1, 2005):

(8) "New job" means a full-time job that (A) did not exist in this state prior to the [sponsor's application to the commissioner for a certificate of eligibility under this section] commencement date, and (B) is filled by a new employee. "New job" does not include a job created when an employee is shifted from an existing location in this state of the sponsor or any constituent corporation to such job.

Sec. 21. Subsection (b) of section 19 of public act 06-187 is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a commencement date on or after September 1, 2005*):

(b) (1) There shall be allowed to each constituent corporation such credits that the constituent corporation otherwise would have been allowed under chapter 208 of the general statutes had such constituent corporation itself conducted its pro rata share of the business conducted by the sponsor during any relevant income year.

(2) Credits shall be allowable under this section for [each of the five full income years following the income year in which the commencement date occurs] those income years commencing on or after the commencement date as set forth in a certificate of eligibility issued by the commissioner.

Sec. 22. Subsection (i) of section 19 of public act 06-187 is repealed and the following is substituted in lieu thereof (*Effective from passage and applicable to projects with a commencement date on or after September 1, 2005*):

(i) Any constituent corporation allowed a credit under this section may assign such credit to another constituent corporation, provided such other constituent corporation may claim such credit only with respect to an income year for which the assigning constituent

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corporation would have been eligible to claim such credit and such other constituent corporation or constituent corporations may not further assign such credit. The assignor and assignee shall jointly submit written notification of such assignment to the [commission not later than thirty days after such assignment] commissioner. The notification shall include the credit certificate number, the date of assignment, the amount of such credit assigned, the tax identification numbers for both the assignor and assignee, and any other information required by the commissioner. Failure to comply with this subsection will result in a disallowance of the tax credit until there is full compliance on both the part of the assignor and the assignee. The commissioner shall provide a copy of the notification of assignment to the Commissioner of Revenue Services upon request.

Sec. 23. Section 20 of special act 84-54, as amended by section 99 of special act 89-52 and section 12-217p of the general statutes, are repealed. (*Effective from passage*)

Approved June 7, 2006