



General Assembly

January Session, 2007

Committee Bill No. 5788

LCO No. 5180

05180HB05788TRA

Referred to Committee on Transportation

Introduced by:
(TRA)

**AN ACT CONCERNING A TAX CREDIT IN SUPPORT OF MASS
TRANSIT.**

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

1 Section 1. Section 12-217s of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2007*):

3 There shall be allowed as a credit against the tax imposed on any
4 [corporation] employer under [this chapter] title 12 of the general
5 statutes, which participates in the traffic reduction program
6 established under section 13b-38p and conducted in this state, [except
7 corporations employing fewer than one hundred employees,] with
8 respect to any taxable year of such corporation commencing on or after
9 January 1, 1997, an amount equal to fifty per cent of the amount spent
10 in this state by such [corporation] employer, on or after January 1,
11 1995, for the direct costs of traffic reduction programs and services
12 related thereto conducted in this state by such [corporation] employer
13 in response to the provisions of sections 13b-38o, 13b-38p, 13b-38t, 13b-
14 38v and 13b-38x. [, not to exceed two hundred fifty dollars annually
15 per employee employed in this state and participating in alternative
16 means of commuting pursuant to traffic reduction programs

17 conducted in this state.] Eligible direct costs shall include expenditures
18 in excess of the amount spent by such employer during the calendar
19 year ending December 31, 2006. The total amount of credits available
20 under the provisions of this section shall not exceed [one] two million
21 five hundred thousand dollars. The Department of Transportation
22 shall adopt regulations in accordance with the provisions of chapter 54
23 which shall include, but not be limited to, establishing procedures for a
24 [corporation] employer to obtain and qualify for the tax credit.

25 Sec. 2. Section 13b-38p of the general statutes is repealed and the
26 following is substituted in lieu thereof (*Effective October 1, 2007*):

27 There is hereby established a voluntary traffic reduction program,
28 [in order to achieve the goals of the Clean Air Act. Any affected] Any
29 employer which elects to participate in such program shall submit a
30 plan and an annual update to the Commissioner of Transportation.
31 Such plan shall describe the measures to be implemented to reduce
32 single occupancy vehicle trips to and from the work location of such
33 employer and to relieve traffic congestion, and shall include an
34 estimate of such employer's anticipated monthly expenditures. Such
35 plan shall be signed and dated by an individual verifying that such
36 individual is responsible for administering such employer's plan. Any
37 such [affected] employer which elects to participate in the program
38 shall be eligible for a tax credit pursuant to the provisions of section
39 12-217s and assistance pursuant to section 13b-38v, provided such plan
40 has been approved by the commissioner.

41 Sec. 3. (NEW) (*Effective October 1, 2007*) Any plan, as provided in
42 section 13b-38p of the general statutes, as amended by this act, that is
43 submitted to the Department of Transportation not later than one
44 hundred eighty days after the effective date of this section shall be
45 approved, provided the department has not issued a rejection of such
46 plan not later than thirty days after it was received by the department.

47 Sec. 4. Section 13b-38v of the general statutes is repealed and the
48 following is substituted in lieu thereof (*Effective October 1, 2007*):

49 Any moneys received by the state pursuant to a congestion
50 mitigation and air quality grant under the Transportation Equity Act
51 for the 21st Century shall be credited to the Special Transportation
52 Fund, established pursuant to section 13b-68. Such moneys shall be
53 expended as follows: (1) Not less than seventy per cent of the total
54 amount of such moneys received by the state pursuant to said grant
55 shall be expended on eligible projects, [in the severe nonattainment
56 area to accomplish the mandates of the Clean Air Act.] Such
57 expenditures shall include, but not be limited to: (A) Providing
58 technical information to affected employers participating in the traffic
59 reduction program, (B) providing support and assistance to affected
60 employers participating in the traffic reduction program in developing
61 and implementing a traffic reduction plan, or (C) expenditures which
62 reflect the needs identified by employers in their traffic reduction
63 plans submitted pursuant to section 13b-38p. Not less than ten per cent
64 of such funds allocated under this subdivision shall be expended on
65 projects to increase the availability of parking at railroad stations along
66 the New Haven commuter railroad line or improvements to the New
67 Haven line railroads, and (2) not less than twenty-five per cent of the
68 total amount of such moneys received by the state pursuant to said
69 grant shall be expended on eligible projects to accomplish the goals of
70 section 13b-38p, and the Clean Air Act which shall include, but not be
71 limited to: (A) Traffic reduction programs or activities, (B) vanpool and
72 shuttle service, (C) electric vehicle demonstrations, (D) programs
73 guaranteeing rides home for transit and vanpool users, (E) the
74 conversion of vehicles to alternative fuel vehicles, as defined in section
75 12-217i, (F) shuttle connections to rail or express bus service, (G)
76 planning for transit-oriented development, (H) facilities for
77 pedestrians or other nonmotorized means of transportation, (I) signal
78 modifications to provide priority to buses, and (J) improvements to the
79 New Haven line railroads.

This act shall take effect as follows and shall amend the following sections:

| | | |
|-----------|------------------------|-------------|
| Section 1 | <i>October 1, 2007</i> | 12-217s |
| Sec. 2 | <i>October 1, 2007</i> | 13b-38p |
| Sec. 3 | <i>October 1, 2007</i> | New section |
| Sec. 4 | <i>October 1, 2007</i> | 13b-38v |

Statement of Purpose:

To provide tax credits for employers who provide or assist with public transportation for its employees.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. DREW, 132nd Dist.; REP. FAWCETT, 133rd Dist.

H.B. 5788